

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 December FY26 and Q2 FY26

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Glossary

Term	Definition
DTPR	<ul style="list-style-type: none">- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
HTA	<ul style="list-style-type: none">- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	<ul style="list-style-type: none">- 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")	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
PRIFAS	<ul style="list-style-type: none">- Puerto Rico Integrated Financial Accounting System.
PW	<ul style="list-style-type: none">- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
RHUM System	<ul style="list-style-type: none">- This is the software system that DTPR uses for payroll.
TSA	<ul style="list-style-type: none">- 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	+\$38M	\$1,053M	+\$117M	\$2,030M	+\$225M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$630M	-\$132M	\$1,538M	-\$24M	\$3,013M	+\$51M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2025:**Payroll:**

The \$225M 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 \$79M, Puerto Rico Police Bureau \$23M, Department of Corrections and Rehabilitation \$19M, Department of Public Safety \$18M, and Department of Treasury \$15M; this is partially offset by the Department of Health (\$23M).

Operating Disbursements:

The \$51M 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 \$136M and the Department of Natural and Environmental Resources \$26M, among other agencies. The variance is partially offset by higher than expected operating disbursements for the Gaming Commission (\$38M), the Administration of Families and Children (\$22M) and the Administration for the Comprehensive Care and Development of Children (\$17M).

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	December Actuals (a)		December LP		December Variance	2Q Actuals		2Q LP		2Q Variance	YTD FY26	YTD LP	YTD Variance
		Actuals	LP	Actuals	LP		Actuals	LP	Actuals	LP				
081	Department of Education	\$ 141,796	\$ 153,771	\$ 17,783	\$ 435,677	\$ 474,676	\$ 38,999	\$ 836,041	\$ 915,476	\$ 79,435				
040	Puerto Rico Police Bureau	51,973	77,749	(12,846)	183,439	200,314	16,875	361,208	384,161	22,953				
137	Department of Correction and Rehabilitation	25,125	23,061	4,701	65,004	71,186	6,182	118,701	137,292	18,592				
010	General Court of Justice	18,949	21,261	2,604	60,327	65,631	5,304	116,672	126,577	9,905				
071	Department of Health	17,515	14,100	(3,411)	55,057	43,524	(11,533)	106,815	83,943	(22,872)				
038	Department of Justice	8,186	9,653	2,319	25,037	29,798	4,760	48,522	57,469	8,947				
045	Department of Public Safety	12,294	15,893	4,063	39,060	49,059	9,998	76,497	94,616	18,119				
123	Families and Children Administration	8,744	7,501	1,017	22,668	23,156	488	41,187	44,660	3,472				
024	Department of the Treasury	4,941	7,760	3,047	15,932	23,953	8,021	31,410	46,197	14,786				
127	Adm. for Socioeconomic Devt. of the Family	5,594	5,872	1,697	14,783	18,125	3,342	27,214	34,956	7,742				
050	Department of Natural and Environmental Resources	4,127	5,470	2,592	10,894	16,885	5,991	20,235	32,566	12,331				
067	Department of Labor and Human Resources	3,282	5,088	2,031	10,439	15,706	5,268	20,124	30,292	10,168				
049	Department of Transportation and Public Works	4,238	4,511	1,083	11,824	13,926	2,101	21,759	26,857	5,099				
095	Mental Health and Addiction Services Admin.	1,847	2,744	996	5,986	8,472	2,485	11,614	16,339	4,725				
126	Vocational Rehabilitation Administration	2,955	2,981	803	7,799	9,201	1,402	14,339	17,745	3,406				
028	Commonwealth Election Commission	1,074	1,587	506	3,512	4,900	1,388	6,826	9,451	2,625				
122	Department of the Family	2,049	2,040	471	5,573	6,298	725	10,306	12,147	1,841				
106	Public Housing Administration	1,865	1,428	(397)	5,747	4,409	(1,338)	11,154	8,504	(2,650)				
124	Child Support Administration	1,770	1,709	425	4,589	5,276	688	8,273	10,176	1,903				
312	Retirement Board	978	1,552	670	3,096	4,791	1,695	6,060	9,240	3,180				
078	Department of Housing	4,006	4,173	564	12,266	12,880	614	23,560	24,841	1,281				
311	Gaming Commission	1,049	1,294	302	3,272	3,994	723	6,150	7,704	1,553				
087	Department of Sports and Recreation	1,166	1,487	350	3,693	4,592	898	7,149	8,856	1,707				
105	Industrial Commission	801	1,052	318	2,501	3,247	746	4,871	6,263	1,392				
241	Adm. for Integral Development of Childhood	1,294	1,214	287	3,342	3,749	406	6,005	7,230	1,225				
015	Office of the Governor	700	904	258	2,188	2,790	602	4,257	5,381	1,123				
055	Department of Agriculture	781	1,137	423	2,453	3,511	1,057	4,900	6,771	1,870				
043	Puerto Rico National Guard	761	1,599	937	2,470	4,937	2,466	5,136	9,521	4,385				
016	Office of Management and Budget	828	1,003	239	2,532	3,097	566	4,866	5,973	1,107				
298	Utility Regulatory Board	653	1,105	643	1,836	3,412	1,576	3,451	6,580	3,129				
119	Department of Economic Development and Commerce	1,025	3,281	2,643	3,215	10,127	6,912	6,294	19,531	13,237				
069	Department of Consumer Affairs	704	780	262	1,907	2,408	502	3,592	4,645	1,053				
023	Department of State	428	540	170	1,286	1,668	382	2,402	3,217	816				
075	Office of the Financial Institutions Commissioner	405	790	465	1,263	2,438	1,175	2,517	4,703	2,185				
082	Institute of Puerto Rican Culture	406	562	182	1,278	1,736	458	2,508	3,348	841				
022	Office of the Commissioner of Insurance	333	578	316	997	1,785	789	1,955	3,443	1,488				
031	General Services Administration	569	865	348	1,788	2,669	881	3,414	5,147	1,733				
152	Elderly and Retired People Advocate Office	395	476	80	1,286	1,469	183	2,457	2,834	377				
271	Puerto Rico Innovation and Technology Service	253	379	152	807	1,169	362	1,635	2,255	621				
060	Citizen's Advocate Office (Ombudsman)	182	203	17	582	627	45	1,125	1,210	85				
281	Office of the Electoral Comptroller	180	232	65	565	715	150	1,103	1,379	276				
153	Advocacy for Persons with Disabilities	99	236	154	322	728	406	656	1,403	747				
279	Public Service Appeals Commission	167	199	52	510	614	103	996	1,184	188				

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY26	YTD LP	YTD Variance
096	Women's Advocate Office	182	189	10	574	583	9	1,097	1,125	28
329	Office of Socio-Economic and Community Dev.	212	286	94	664	882	219	1,329	1,702	373
139	Parole Board	225	236	75	594	728	133	1,108	1,403	295
155	State Historic Preservation Office	140	155	25	433	478	46	838	922	84
062	Cooperative Development Commission	98	141	55	304	437	132	575	842	268
231	Health Advocate Office	97	130	40	305	403	98	588	777	189
120	Veterans Advocate Office	56	92	41	175	285	109	322	549	227
068	Labor Relations Board	52	61	0	179	187	8	338	361	23
037	Civil Rights Commission	28	40	13	88	122	34	171	236	65
030	Puerto Rico Office of Human Resources Management and Transformation	375	521	185	1,161	1,610	449	2,295	3,104	809
226	Com. Legislative Donation	64	-	(81)	207	-	(207)	392	-	(392)
266	Office of Public Affairs	49	66	22	153	202	50	300	390	90
143	Office of Protection and Defense for People with Disabilities	-	193	224	-	596	596	-	1,149	1,149
034	Investigation, Prosecution and Appeals Comsn.	23	30	9	72	92	20	142	178	36
Other (a)		1	-	(1)	3	-	(3)	4	-	(4)
Unreconciled Payroll (b)		10,002	-	(1,861)	9,339	-	(9,339)	24,387	-	(24,387)
Total		\$ 348,093	\$ 391,961	\$ 38,231	\$ 1,053,056	\$ 1,170,255	\$ 117,199	\$ 2,029,842	\$ 2,254,823	\$ 224,980

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	December Actuals		December LP		December Variance		2Q Actuals		2Q LP		2Q Variance		YTD FY26		YTD LP		YTD Variance		
		\$	306,846	\$	167,944	\$	(138,901)	\$	588,602	\$	592,626	\$	4,024	\$	1,038,444	\$	1,042,263	\$	3,819	
081	Department of Education	\$	68,270	\$	92,077	\$	23,806	\$	199,684	\$	279,459	\$	79,775	\$	449,097	\$	585,303	\$	136,206	
071	Department of Health																			
311	Gaming Commission																			
045	Department of Public Safety																			
078	Department of Housing																			
024	Department of the Treasury																			
049	Department of Transportation and Public Works																			
137	Department of Correction and Rehabilitation																			
123	Administration of Families and Children																			
010	General Court of Justice																			
087	Department of Recreation and Sports																			
163	Puerto Rico Aqueduct and Sewer Authority																			
095	Admin. of Mental Health and Anti-Addiction Svcs.																			
050	Dept. of Natural and Environmental Resources																			
241	Admin. for the Com. Care & Devel. of Children																			
055	Department of Agriculture																			
127	Admin. of Socioeconomic Dev. of the Family																			
038	Justice Department																			
122	Secretariat of the Department of the Family																			
067	Department of Labor and Human Resources																			
126	Vocational Rehabilitation Administration																			
329	Office of Socioeconomic Development																			
271	Puerto Rico Innovation and Technology Service																			
124	Administration for the Support of Minors																			
043	Puerto Rico National Guard																			
152	Office of the Procurator for the Elderly																			
016	Office of Management and Budget																			
298	Utility Regulatory Board																			
028	State Elections Commission																			
119	Department of Economic Development and Commerce																			
015	Office of the Governor																			
266	Office of Public Affairs																			
075	Office of the Commissioner of Financial Institutions																			
023	Department of State																			
082	Institute of Puerto Rican Culture																			
120	Office of the Veteran's Attorney of Puerto Rico																			
105	Industrial Commission																			

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY26	YTD LP	YTD Variance
189	Forensic Science Bureau	-	2	2	-	7	7	-	7	7
096	Office of the Women's Advocate	215	117	(98)	1,235	514	(721)	3,237	2,516	(721)
022	Office of the Insurance Commissioner	348	5	(343)	773	578	(196)	1,746	1,550	(196)
069	Department of Consumer Affairs	299	4	(295)	571	245	(325)	1,121	795	(325)
155	State Office of Historic Conservation	302	229	(73)	1,068	1,097	28	2,830	2,858	28
030	Off. of Admin. & Transformation of HR in the Gov. of PR	98	24	(74)	5,264	197	(5,067)	5,619	555	(5,064)
281	Office of the Electoral Comptroller	35	6	(29)	61	18	(43)	167	124	(43)
060	Citizen's Advocate Office (Ombudsman)	173	35	(138)	359	1,082	723	653	1,377	723
231	Office of the Patient Advocate	27	5	(22)	89	1,019	929	509	1,438	929
153	Ombudsman for Persons with Disabilities of PR	18	109	92	73	316	243	337	579	243
037	Civil Rights Commission	13	9	(4)	64	55	(9)	129	120	(9)
272	Office of the Inspector General	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	2,847	-	(2,847)	9,191	774	(8,417)	21,919	13,502	(8,417)
Other (b)		9,121	16,001	6,880	37,683	21,426	(16,257)	106,537	109,240	2,703
Unreconciled Vendor Disbursements (c)		(5,182)	-	5,182	2,036	-	(2,036)	16,169	-	(16,169)
Total		\$ 629,892	\$ 498,161	\$ (131,731)	\$ 1,538,336	\$ 1,514,191	\$ (24,145)	\$ 3,013,047	\$ 3,063,644	\$ 50,597

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.