

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	- 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	+\$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							
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
081	Department of Education	\$ 306,846	\$ 167,944	\$ (138,901)	\$ 588,602	\$ 592,626	\$ 4,024	\$ 1,038,444	\$ 1,042,263	\$ 3,819
071	Department of Health	68,270	92,077	23,806	199,684	279,459	79,775	449,097	585,303	136,206
311	Gaming Commission	36,354	30,233	(6,121)	87,758	49,487	(38,272)	181,521	143,248	(38,272)
045	Department of Public Safety	9,702	11,425	1,723	41,618	36,740	(4,878)	100,792	95,913	(4,878)
078	Department of Housing	3,963	4,072	109	15,415	15,699	284	25,053	25,336	284
024	Department of the Treasury	25,017	27,929	2,912	82,701	63,802	(18,898)	160,623	148,057	(12,566)
049	Department of Transportation and Public Works	11,697	13,617	1,920	28,445	43,722	15,277	60,118	71,010	10,892
137	Department of Correction and Rehabilitation	17,917	7,120	(10,797)	36,984	24,374	(12,609)	72,722	60,113	(12,609)
123	Administration of Families and Children	22,161	21,446	(715)	62,613	40,373	(22,241)	114,355	92,114	(22,241)
010	General Court of Justice	2,978	7,300	4,322	22,158	22,862	704	51,216	51,920	704
087	Department of Recreation and Sports	3,512	2,167	(1,345)	9,734	6,795	(2,939)	16,154	13,214	(2,939)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,794	14,757	1,962	39,036	32,766	(6,270)	82,298	74,816	(7,482)
050	Dept. of Natural and Environmental Resources	8,968	13,347	4,379	20,896	47,841	26,945	58,765	84,319	25,554
241	Admin. for the Com. Care & Devel. of Children	9,554	10,179	625	56,216	38,892	(17,324)	116,328	99,004	(17,324)
055	Department of Agriculture	352	1,071	719	12,272	3,459	(8,813)	13,745	4,933	(8,813)
127	Admin. of Socioeconomic Dev. of the Family	2,577	4,759	2,182	9,166	17,737	8,571	22,777	31,349	8,571
038	Justice Department	3,505	2,514	(990)	11,619	9,012	(2,607)	24,041	21,258	(2,783)
122	Secretariat of the Department of the Family	6,264	1,366	(4,897)	12,683	5,132	(7,552)	20,934	13,382	(7,552)
067	Department of Labor and Human Resources	3,370	6,969	3,599	12,520	23,494	10,974	26,343	37,317	10,974
126	Vocational Rehabilitation Administration	5,977	2,027	(3,950)	21,237	7,797	(13,440)	35,789	22,349	(13,440)
329	Office of Socioeconomic Development	7,062	3,530	(3,532)	12,988	12,145	(843)	23,466	22,529	(937)
271	Puerto Rico Innovation and Technology Service	15,641	8,883	(6,758)	23,236	20,440	(2,796)	35,210	32,414	(2,796)
124	Administration for the Support of Minors	1,278	1,073	(205)	2,831	4,516	1,685	8,786	10,471	1,685
043	Puerto Rico National Guard	2,477	3,546	1,069	6,014	12,000	5,986	10,628	16,614	5,986
152	Office of the Procurator for the Elderly	2,545	2,126	(420)	9,343	7,470	(1,873)	20,821	18,949	(1,873)
016	Office of Management and Budget	2,111	4,509	2,398	5,445	13,855	8,409	12,735	21,144	8,409
298	Utility Regulatory Board	227	1,306	1,079	683	4,747	4,064	1,377	5,442	4,064
028	State Elections Commission	980	260	(720)	1,759	767	(992)	6,221	5,229	(992)
119	Department of Economic Development and Commerce	23,849	11,188	(12,661)	24,795	37,491	12,696	27,133	39,829	12,696
015	Office of the Governor	488	936	447	14,362	3,061	(11,301)	16,446	5,054	(11,391)
266	Office of Public Affairs	1,149	1,376	227	1,760	4,895	3,135	4,777	7,913	3,135
075	Office of the Commissioner of Financial Institutions	173	187	14	522	705	183	1,070	1,254	183
023	Department of State	635	200	(435)	1,467	1,549	82	5,170	4,955	(215)
082	Institute of Puerto Rican Culture	-	2	2	-	4	4	-	4	4
120	Office of the Veteran's Attorney of Puerto Rico	678	80	(598)	2,095	268	(1,827)	4,834	3,007	(1,827)
105	Industrial Commission	507	96	(411)	1,213	883	(330)	2,287	1,957	(330)

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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.