

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 February FY26*

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## 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.

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*Executive Summary - Consolidated TSA Weekly Cash vs Liquidity Plan*

*Vendor Disbursements and Gross Payroll - All agencies*

**Key Payroll Figures**

\$348M	+\$24M	\$2,695M	+\$268M
February Total Payroll & Related Costs	February Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$501M	+\$115M	\$3,919M	+\$412M
February Vendor Disbursements	February Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended February 28, 2026:

**Payroll:**

The \$268M 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 \$30M, Department of Public Safety \$23M, Department of Corrections and Rehabilitation \$21M, and the Department of Treasury \$19M. The variance is partially offset by the Department of Health (\$33M).

**Operating Disbursements:**

The \$412M 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 \$201M, the Department of Education \$119M, and the Office of Management and Budget \$47M, among other agencies. In addition, there are \$123M 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 (\$49M), the Administration for the Comprehensive Care and Development of Children (\$38M), and the Administration of Families and Children (\$36M).

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## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 141,312	\$ 143,505	\$ 2,194	\$ 1,118,842	\$ 1,202,096	\$ 83,254
040	Puerto Rico Police Bureau	57,325	61,282	3,958	476,950	506,726	29,776
137	Department of Correction and Rehabilitation	20,233	21,521	1,289	159,039	180,276	21,238
010	General Court of Justice	18,745	19,842	1,097	154,305	166,207	11,902
071	Department of Health	17,800	13,158	(4,641)	142,887	110,224	(32,663)
038	Department of Justice	8,046	9,008	962	64,633	75,461	10,828
045	Department of Public Safety	12,193	14,832	2,638	100,890	124,239	23,349
123	Families and Children Administration	6,193	7,001	807	53,671	58,642	4,970
024	Department of the Treasury	5,100	7,242	2,142	41,447	60,660	19,213
127	Adm. for Socioeconomic Devt. of the Family	4,033	5,480	1,446	35,327	45,901	10,574
050	Department of Natural and Environmental Resources	2,974	5,105	2,131	26,203	42,762	16,558
067	Department of Labor and Human Resources	3,212	4,748	1,537	26,559	39,776	13,217
049	Department of Transportation and Public Works	3,265	4,210	945	28,305	35,266	6,961
095	Mental Health and Addiction Services Admin.	1,814	2,561	747	15,236	21,454	6,218
126	Vocational Rehabilitation Administration	2,135	2,782	647	18,619	23,301	4,682
028	Commonwealth Election Commission	1,053	1,482	428	8,941	12,410	3,469
122	Department of the Family	1,591	1,904	313	13,497	15,950	2,453
106	Public Housing Administration	1,831	1,333	(498)	14,830	11,166	(3,664)
124	Child Support Administration	1,264	1,595	331	10,809	13,362	2,553
312	Retirement Board	978	1,448	470	8,028	12,133	4,105
078	Department of Housing	3,938	3,894	(44)	31,447	32,619	1,172
311	Gaming Commission	1,058	1,208	149	8,245	10,115	1,870
087	Department of Sports and Recreation	1,148	1,388	241	9,470	11,628	2,158
105	Industrial Commission	795	982	187	6,460	8,224	1,763
241	Adm. for Integral Development of Childhood	860	1,133	274	7,744	9,493	1,749
015	Office of the Governor	706	843	138	5,704	7,065	1,361
055	Department of Agriculture	894	1,061	167	6,560	8,890	2,330
043	Puerto Rico National Guard	774	1,492	718	6,665	12,502	5,837
016	Office of Management and Budget	848	936	89	6,548	7,844	1,295
298	Utility Regulatory Board	557	1,031	475	4,553	8,640	4,087
119	Department of Economic Development and Commerce	971	3,062	2,090	8,260	25,646	17,386
069	Department of Consumer Affairs	548	728	180	4,683	6,099	1,416
023	Department of State	411	504	93	3,210	4,225	1,015
075	Office of the Financial Institutions Commissioner	405	737	332	3,322	6,175	2,853
082	Institute of Puerto Rican Culture	397	525	128	3,301	4,396	1,095
022	Office of the Commissioner of Insurance	331	540	209	2,606	4,521	1,915

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY26	YTD LP	YTD Variance
031	General Services Administration	573	807	234	4,559	6,759	2,200
152	Elderly and Retired People Advocate Office	385	444	59	3,235	3,721	486
271	Puerto Rico Innovation and Technology Service	262	354	91	2,146	2,961	816
060	Citizen's Advocate Office (Ombudsman)	183	190	7	1,492	1,589	97
281	Office of the Electoral Comptroller	269	216	(53)	1,762	1,810	49
153	Advocacy for Persons with Disabilities	110	220	110	869	1,843	974
279	Public Service Appeals Commission	163	186	23	1,322	1,554	232
096	Women's Advocate Office	171	176	6	1,455	1,477	23
329	Office of Socio-Economic and Community Dev.	216	267	51	1,755	2,235	480
139	Parole Board	172	220	48	1,452	1,843	390
155	State Historic Preservation Office	139	145	6	1,115	1,211	96
062	Cooperative Development Commission	101	132	31	775	1,106	331
231	Health Advocate Office	96	122	26	779	1,020	241
120	Veterans Advocate Office	56	86	30	434	721	287
068	Labor Relations Board	51	57	6	451	474	24
037	Civil Rights Commission	29	37	8	229	309	81
030	Puerto Rico Office of Human Resources Management and Transformation	370	487	117	3,031	4,076	1,045
226	Com. Legislative Donation	70	-	(70)	524	-	(524)
266	Office of Public Affairs	49	61	12	398	513	114
143	Office of Protection and Defense for People with Disabilities	-	180	180	-	1,509	1,509
034	Investigation, Prosecution and Appeals Comsn.	23	28	5	189	234	45
	Other (a)	1	-	(1)	6	-	(6)
	Unreconciled Payroll (b)	1,405	-	(1,405)	29,458	-	(29,458)
<b>Total</b>		<b>\$ 330,630</b>	<b>\$ 354,518</b>	<b>\$ 23,888</b>	<b>\$ 2,695,231</b>	<b>\$ 2,963,059</b>	<b>\$ 267,828</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.

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 160,181	\$ 184,746	\$ 24,564	\$ 1,306,704	\$ 1,426,034	\$ 119,330
071	Department of Health	64,262	110,525	46,262	615,397	816,650	201,253
311	Gaming Commission	33,861	25,999	(7,863)	249,321	200,220	(49,100)
045	Department of Public Safety	8,597	17,985	9,387	120,585	131,623	11,038
078	Department of Housing	3,514	4,679	1,165	31,020	35,367	4,347
024	Department of the Treasury	21,698	27,728	6,030	194,935	206,189	11,254
049	Department of Transportation and Public Works	11,591	15,078	3,487	75,911	102,521	26,610
137	Department of Correction and Rehabilitation	7,780	14,704	6,924	86,401	89,202	2,801
123	Administration of Families and Children	22,842	16,932	(5,910)	161,562	125,678	(35,884)
010	General Court of Justice	12,015	4,681	(7,334)	73,160	61,005	(12,154)
087	Department of Recreation and Sports	1,127	3,162	2,035	20,354	19,790	(564)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,473	12,528	55	110,576	100,107	(10,468)
050	Dept. of Natural and Environmental Resources	22,092	16,958	(5,134)	87,943	119,799	31,856
241	Admin. for the Com. Care & Devel. of Children	30,070	9,953	(20,117)	158,632	120,226	(38,406)
055	Department of Agriculture	346	1,569	1,223	14,381	8,002	(6,379)
127	Admin. of Socioeconomic Dev. of the Family	3,380	5,779	2,398	30,638	43,130	12,492
038	Justice Department	3,329	3,676	347	31,177	28,710	(2,467)
122	Secretariat of the Department of the Family	3,147	2,604	(542)	26,477	18,658	(7,819)
067	Department of Labor and Human Resources	5,746	7,819	2,073	35,414	54,146	18,732
126	Vocational Rehabilitation Administration	3,435	2,739	(696)	42,885	27,996	(14,889)
329	Office of Socioeconomic Development	3,936	3,160	(776)	27,705	29,188	1,483
271	Puerto Rico Innovation and Technology Service	41,739	9,956	(31,783)	76,955	51,964	(24,990)
124	Administration for the Support of Minors	2,220	1,561	(659)	12,921	13,675	753
043	Puerto Rico National Guard	2,430	3,259	829	16,264	23,477	7,213
152	Office of the Procurator for the Elderly	1,041	1,860	819	22,624	22,912	288
016	Office of Management and Budget	2,022	21,802	19,779	17,405	64,713	47,309
298	Utility Regulatory Board	269	1,642	1,373	1,856	9,012	7,156
028	State Elections Commission	671	842	171	7,678	6,666	(1,012)
119	Department of Economic Development and Commerce	348	12,327	11,980	27,779	66,597	38,818
015	Office of the Governor	606	1,344	738	17,687	7,706	(9,981)
266	Office of Public Affairs	2,175	1,175	(1,000)	7,089	10,434	3,344
075	Office of the Commissioner of Financial Institutions	117	357	239	1,468	2,015	547
023	Department of State	2,322	1,177	(1,145)	8,113	7,289	(825)

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY26	YTD LP	YTD Variance
082	Institute of Puerto Rican Culture	-	2	2	-	8	8
120	Office of the Veteran's Attorney of Puerto Rico	815	236	(580)	6,345	3,462	(2,883)
105	Industrial Commission	403	462	59	3,058	2,960	(98)
189	Forensic Science Bureau	-	2	2	-	11	11
096	Office of the Women's Advocate	261	309	48	3,845	3,128	(718)
022	Office of the Insurance Commissioner	440	293	(147)	2,397	2,189	(208)
069	Department of Consumer Affairs	142	205	63	1,477	1,220	(256)
155	State Office of Historic Conservation	1,993	494	(1,499)	4,928	3,857	(1,071)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	123	160	38	6,523	882	(5,641)
281	Office of the Electoral Comptroller	31	18	(13)	214	158	(56)
060	Citizen's Advocate Office (Ombudsman)	50	91	41	738	1,553	815
231	Office of the Patient Advocate	36	34	(1)	570	1,505	934
153	Ombudsman for Persons with Disabilities of PR	34	127	93	401	829	428
037	Civil Rights Commission	26	31	4	155	179	24
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,559	3,088	(471)	30,162	19,493	(10,669)
	Other (b)	824	59,789	58,966	116,349	239,026	122,676
	Unreconciled Vendor Disbursements (c)	970	-	(970)	22,741	-	(22,741)
<b>Total</b>		<b>\$ 501,091</b>	<b>\$ 615,643</b>	<b>\$ 114,552</b>	<b>\$ 3,918,920</b>	<b>\$ 4,331,161</b>	<b>\$ 412,241</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.