

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 January 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

\$348M	+\$19M	\$2,365M	+\$244M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$405M	+\$247M	\$3,418M	+\$298M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2026:

Payroll:

The \$244M 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 \$81M, Puerto Rico Police Bureau \$26M, Department of Public Safety \$21M, Department of Corrections and Rehabilitation \$20M, and Department of Treasury \$17M. The variance is partially offset by the Department of Health (\$28M).

Operating Disbursements:

The \$298M 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 \$152M, the Department of Education \$97M, and the Department of Natural and Environmental Resources \$37M, among other agencies. The variance is partially offset by higher than expected operating disbursements for the Gaming Commission (\$41M), the Administration of Families and Children (\$30M) and the Administration for the Comprehensive Care and Development of Children (\$18M).

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 141,489	\$ 143,114	\$ 1,625	\$ 977,530	\$ 1,058,590	\$ 81,060
040	Puerto Rico Police Bureau	58,417	61,282	2,865	419,625	445,444	25,818
137	Department of Correction and Rehabilitation	20,105	21,463	1,357	138,806	158,755	19,949
010	General Court of Justice	18,888	19,788	900	135,560	146,365	10,805
071	Department of Health	18,272	13,123	(5,150)	125,087	97,065	(28,022)
038	Department of Justice	8,065	8,984	919	56,587	66,452	9,866
045	Department of Public Safety	12,200	14,791	2,592	88,696	109,407	20,711
123	Families and Children Administration	6,291	6,982	691	47,478	51,641	4,163
024	Department of the Treasury	4,937	7,222	2,285	36,347	53,418	17,071
127	Adm. for Socioeconomic Devt. of the Family	4,080	5,465	1,385	31,294	40,421	9,127
050	Department of Natural and Environmental Resources	2,994	5,091	2,097	23,229	37,657	14,428
067	Department of Labor and Human Resources	3,223	4,735	1,512	23,348	35,028	11,680
049	Department of Transportation and Public Works	3,281	4,199	917	25,040	31,056	6,016
095	Mental Health and Addiction Services Admin.	1,808	2,554	746	13,422	18,893	5,471
126	Vocational Rehabilitation Administration	2,145	2,774	629	16,484	20,519	4,035
028	Commonwealth Election Commission	1,062	1,477	416	7,888	10,929	3,041
122	Department of the Family	1,600	1,899	299	11,906	14,046	2,140
106	Public Housing Administration	1,845	1,329	(516)	12,999	9,833	(3,166)
124	Child Support Administration	1,272	1,591	318	9,545	11,767	2,221
312	Retirement Board	990	1,444	455	7,050	10,685	3,634
078	Department of Housing	3,948	3,883	(65)	27,508	28,725	1,216
311	Gaming Commission	1,037	1,204	167	7,187	8,908	1,721
087	Department of Sports and Recreation	1,173	1,384	211	8,322	10,240	1,918
105	Industrial Commission	794	979	185	5,665	7,242	1,577
241	Adm. for Integral Development of Childhood	879	1,130	251	6,884	8,360	1,476
015	Office of the Governor	741	841	100	4,998	6,222	1,224
055	Department of Agriculture	766	1,058	293	5,666	7,829	2,163
043	Puerto Rico National Guard	754	1,488	734	5,891	11,009	5,119
016	Office of Management and Budget	835	934	99	5,701	6,907	1,207
298	Utility Regulatory Board	546	1,029	483	3,996	7,609	3,612
119	Department of Economic Development and Commerce	995	3,053	2,058	7,289	22,585	15,296
069	Department of Consumer Affairs	543	726	183	4,135	5,371	1,236
023	Department of State	397	503	106	2,799	3,720	922
075	Office of the Financial Institutions Commissioner	400	735	335	2,917	5,438	2,521
082	Institute of Puerto Rican Culture	396	523	127	2,904	3,872	968
022	Office of the Commissioner of Insurance	320	538	218	2,276	3,981	1,706

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY26	YTD LP	YTD Variance
031	General Services Administration	572	805	232	3,987	5,952	1,966
152	Elderly and Retired People Advocate Office	393	443	50	2,849	3,277	427
271	Puerto Rico Innovation and Technology Service	249	353	104	1,883	2,608	725
060	Citizen's Advocate Office (Ombudsman)	184	189	5	1,309	1,399	90
281	Office of the Electoral Comptroller	390	216	(174)	1,493	1,594	101
153	Advocacy for Persons with Disabilities	103	219	117	759	1,623	864
279	Public Service Appeals Commission	163	185	22	1,159	1,369	209
096	Women's Advocate Office	187	176	(12)	1,284	1,301	17
329	Office of Socio-Economic and Community Dev.	210	266	56	1,539	1,968	429
139	Parole Board	172	219	47	1,280	1,623	342
155	State Historic Preservation Office	139	144	6	977	1,066	90
062	Cooperative Development Commission	100	132	32	674	974	300
231	Health Advocate Office	95	121	27	682	898	216
120	Veterans Advocate Office	56	86	30	378	635	257
068	Labor Relations Board	62	56	(6)	400	418	18
037	Civil Rights Commission	28	37	8	199	273	73
030	Puerto Rico Office of Human Resources Management and Transformation	366	485	120	2,661	3,590	929
226	Com. Legislative Donation	62	-	(62)	454	-	(454)
266	Office of Public Affairs	49	61	12	349	451	102
143	Office of Protection and Defense for People with Disabilities	-	180	180	-	1,329	1,329
034	Investigation, Prosecution and Appeals Comsn.	24	28	4	166	206	41
	Other (a)	1	-	(1)	4	-	(4)
	Unreconciled Payroll (b)	3,666	-	(3,666)	28,053	-	(28,053)
Total		\$ 334,758	\$ 353,718	\$ 18,960	\$ 2,364,601	\$ 2,608,541	\$ 243,940

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	January Actuals	January LP	January Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 108,079	\$ 200,976	\$ 92,897	\$ 1,146,523	\$ 1,243,239	\$ 96,716
071	Department of Health	102,001	118,159	16,158	551,135	703,462	152,328
311	Gaming Commission	33,939	30,973	(2,966)	215,460	174,222	(41,238)
045	Department of Public Safety	11,196	17,734	6,538	111,988	113,648	1,660
078	Department of Housing	2,453	5,388	2,935	27,506	30,725	3,219
024	Department of the Treasury	12,398	30,404	18,006	173,236	178,461	5,225
049	Department of Transportation and Public Works	4,202	16,433	12,231	64,319	87,443	23,124
137	Department of Correction and Rehabilitation	5,898	14,386	8,487	78,621	74,499	(4,122)
123	Administration of Families and Children	24,364	16,685	(7,679)	138,719	108,800	(29,919)
010	General Court of Justice	9,928	4,405	(5,523)	61,144	56,325	(4,819)
087	Department of Recreation and Sports	3,074	3,414	341	19,227	16,629	(2,599)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,805	12,828	(2,976)	98,103	87,644	(10,459)
050	Dept. of Natural and Environmental Resources	7,017	18,662	11,645	65,851	102,981	37,130
241	Admin. for the Com. Care & Devel. of Children	12,234	11,418	(815)	128,562	110,423	(18,139)
055	Department of Agriculture	290	1,500	1,210	14,035	6,433	(7,602)
127	Admin. of Socioeconomic Dev. of the Family	4,480	6,046	1,566	27,257	37,395	10,137
038	Justice Department	3,807	3,792	(15)	27,848	25,050	(2,798)
122	Secretariat of the Department of the Family	2,396	2,687	291	23,330	16,069	(7,261)
067	Department of Labor and Human Resources	3,325	9,020	5,695	29,668	46,337	16,669
126	Vocational Rehabilitation Administration	3,661	2,934	(727)	39,450	25,282	(14,168)
329	Office of Socioeconomic Development	303	3,538	3,235	23,769	26,066	2,298
271	Puerto Rico Innovation and Technology Service	6	9,595	9,589	35,216	42,009	6,793
124	Administration for the Support of Minors	1,915	1,656	(259)	10,701	12,127	1,426
043	Puerto Rico National Guard	3,206	3,646	441	13,834	20,261	6,427
152	Office of the Procurator for the Elderly	761	2,131	1,370	21,583	21,080	(503)
016	Office of Management and Budget	2,648	21,767	19,120	15,382	42,912	27,529
298	Utility Regulatory Board	209	1,929	1,719	1,587	7,370	5,784
028	State Elections Commission	786	595	(191)	7,007	5,824	(1,183)
119	Department of Economic Development and Commerce	298	14,441	14,143	27,431	54,270	26,839
015	Office of the Governor	635	1,308	673	17,081	6,362	(10,719)
266	Office of Public Affairs	137	1,365	1,228	4,914	9,278	4,363
075	Office of the Commissioner of Financial Institutions	281	405	124	1,351	1,659	308
023	Department of State	621	1,156	535	5,791	6,112	321

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY26	YTD LP	YTD Variance
082	Institute of Puerto Rican Culture	-	2	2	-	6	6
120	Office of the Veteran's Attorney of Puerto Rico	696	220	(476)	5,530	3,227	(2,303)
105	Industrial Commission	368	541	173	2,655	2,498	(157)
189	Forensic Science Bureau	-	2	2	-	9	9
096	Office of the Women's Advocate	348	304	(43)	3,584	2,820	(764)
022	Office of the Insurance Commissioner	212	346	134	1,957	1,896	(62)
069	Department of Consumer Affairs	214	220	6	1,335	1,015	(320)
155	State Office of Historic Conservation	106	506	400	2,935	3,364	429
030	Off. of Admin. & Transformation of HR in the Gov. of PR	782	166	(615)	6,401	722	(5,679)
281	Office of the Electoral Comptroller	17	17	(0)	184	141	(43)
060	Citizen's Advocate Office (Ombudsman)	34	85	51	688	1,462	775
231	Office of the Patient Advocate	26	32	7	535	1,470	936
153	Ombudsman for Persons with Disabilities of PR	30	122	92	367	702	335
037	Civil Rights Commission	-	29	29	129	149	20
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	4,685	2,904	(1,781)	26,604	16,405	(10,198)
	Other (b)	11,803	54,998	43,194	115,752	164,237	48,486
	Unreconciled Vendor Disbursements (c)	3,154	-	(3,154)	21,555	-	(21,555)
Total		\$ 404,828	\$ 651,874	\$ 247,046	\$ 3,417,839	\$ 3,715,518	\$ 297,679

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.