



Requirement 1 (B)

GOVERNMENT OF PUERTO RICO

D e p a r t m e n t o f t h e T r e a s u r y

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

\$309M	+\$5M
FY26 July/YTD Total	July/YTD
Payroll & Related Costs	Variance

Key Vendor Disbursement Figures

\$597M	-\$133M
FY26 July/YTD Total	July/YTD
Vendor Disbursements	Variance

Key Takeaways for the month ended July 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 \$5M 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 Justice \$4M and the Department of Education \$3M, and \$5M due to the timing and reconciliation between RHUM payroll system and cash activity data. This variance is partially offset by the Puerto Rico Police Bureau (\$7M) and the General Court of Justice (\$2M).

Operating Disbursements:

The (\$133M) 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 (\$58M), Gaming Commission (\$26M) and the Department of the Treasury (\$23M). This variance is partially offset by lower disbursements from the Department of Agriculture \$12M and the Office of Socioeconomic Development \$7M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY26	July FY25	July Variance	YTD FY26	YTD FY25	YTD Variance
081	Department of Education	\$ 133,358	\$ 136,499	\$ 3,141	\$ 133,358	\$ 136,499	\$ 3,141
040	Puerto Rico Police Bureau	58,939	52,000	(6,939)	58,939	52,000	(6,939)
137	Department of Correction and Rehabilitation	17,721	18,686	965	17,721	18,686	965
010	General Court of Justice	18,424	16,681	(1,743)	18,424	16,681	(1,743)
071	Department of Health	16,720	18,405	1,686	16,720	18,405	1,686
038	Department of Justice	7,753	11,734	3,982	7,753	11,734	3,982
045	Department of Public Safety	11,844	11,444	(400)	11,844	11,444	(400)
189	Forensic Science Bureau	-	-	-	-	-	-
123	Families and Children Administration	6,172	6,090	(83)	6,172	6,090	(83)
024	Department of the Treasury	5,413	5,138	(275)	5,413	5,138	(275)
127	Adm. for Socioeconomic Devt. of the Family	4,290	3,727	(563)	4,290	3,727	(563)
050	Department of Natural and Environmental Resources	3,271	2,984	(286)	3,271	2,984	(286)
067	Department of Labor and Human Resources	3,213	3,361	148	3,213	3,361	148
049	Department of Transportation and Public Works	3,274	3,564	291	3,274	3,564	291
095	Mental Health and Addiction Services Admin.	1,888	2,022	134	1,888	2,022	134
126	Vocational Rehabilitation Administration	2,164	2,220	56	2,164	2,220	56
028	Commonwealth Election Commission	1,068	1,163	95	1,068	1,163	95
122	Department of the Family	1,578	1,502	(76)	1,578	1,502	(76)
106	Public Housing Administration	1,709	1,673	(36)	1,709	1,673	(36)
124	Child Support Administration	1,224	1,267	43	1,224	1,267	43
312	Retirement Board	983	1,053	70	983	1,053	70
078	Department of Housing	3,702	3,532	(170)	3,702	3,532	(170)
311	Gaming Commission	931	970	39	931	970	39
087	Department of Sports and Recreation	1,144	1,192	48	1,144	1,192	48
105	Industrial Commission	784	786	2	784	786	2
241	Adm. for Integral Development of Childhood	897	839	(58)	897	839	(58)
015	Office of the Governor	684	685	2	684	685	2
055	Department of Agriculture	811	791	(21)	811	791	(21)
043	Puerto Rico National Guard	779	798	19	779	798	19
016	Office of Management and Budget	773	727	(45)	773	727	(45)
298	Utility Regulatory Board	536	534	(2)	536	534	(2)
119	Department of Economic Development and Commerce	1,020	970	(49)	1,020	970	(49)
069	Department of Consumer Affairs	557	612	55	557	612	55
023	Department of State	352	356	4	352	356	4
075	Office of the Financial Institutions Commissioner	406	437	31	406	437	31
082	Institute of Puerto Rican Culture	437	437	(0)	437	437	(0)
022	Office of the Commissioner of Insurance	321	342	21	321	342	21

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY26	July FY25	July Variance	YTD FY26	YTD FY25	YTD Variance
031	General Services Administration	534	578	44	534	578	44
152	Elderly and Retired People Advocate Office	391	389	(3)	391	389	(3)
271	Puerto Rico Innovation and Technology Service	289	322	33	289	322	33
060	Citizen's Advocate Office (Ombudsman)	182	172	(11)	182	172	(11)
281	Office of the Electoral Comptroller	177	198	21	177	198	21
153	Advocacy for Persons with Disabilities	111	188	77	111	188	77
279	Public Service Appeals Commission	163	155	(9)	163	155	(9)
096	Women's Advocate Office	170	172	2	170	172	2
329	Office of Socio-Economic and Community Dev.	221	183	(37)	221	183	(37)
139	Parole Board	171	166	(5)	171	166	(5)
155	State Historic Preservation Office	134	165	31	134	165	31
062	Cooperative Development Commission	80	89	9	80	89	9
231	Health Advocate Office	94	104	9	94	104	9
120	Veterans Advocate Office	46	41	(5)	46	41	(5)
068	Labor Relations Board	52	60	8	52	60	8
037	Civil Rights Commission	28	33	5	28	33	5
030	Puerto Rico Office of Human Resources Management and Transformation	380	301	(78)	380	301	(78)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	61	62	2	61	62	2
266	Office of Public Affairs	49	49	(0)	49	49	(0)
143	Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
034	Investigation, Prosecution and Appeals Comsn.	23	23	-	23	23	-
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(9,155)	(4,497)	4,658	(9,155)	(4,497)	4,658
Total		\$ 309,338	\$ 314,175	\$ 4,837	\$ 309,338	\$ 314,175	\$ 4,837

Footnotes

(a) Includes gross payroll for various other agencies.

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

July FY2026

ID	Agency	July FY26	July FY25	July Variance	YTD FY26	YTD FY25	YTD Variance
081	Department of Education	\$ 201,531	\$ 180,568	\$ (20,963)	\$ 201,531	\$ 180,568	\$ (20,963)
071	Department of Health	147,210	89,363	(57,847)	147,210	89,363	(57,847)
311	Gaming Commission	26,666	492	(26,174)	26,666	492	(26,174)
045	Department of Public Safety	42,434	21,949	(20,485)	42,434	21,949	(20,485)
078	Department of Housing	3,370	6,307	2,937	3,370	6,307	2,937
024	Department of the Treasury	37,354	14,122	(23,232)	37,354	14,122	(23,232)
049	Department of Transportation and Public Works	13,766	6,437	(7,329)	13,766	6,437	(7,329)
137	Department of Correction and Rehabilitation	11,967	12,839	872	11,967	12,839	872
123	Administration of Families and Children	13,667	8,582	(5,085)	13,667	8,582	(5,085)
010	General Court of Justice	-	-	-	-	-	-
087	Department of Recreation and Sports	3,481	1,562	(1,919)	3,481	1,562	(1,919)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,336	15,341	4	15,336	15,341	4
050	Dept. of Natural and Environmental Resources	16,116	13,459	(2,657)	16,116	13,459	(2,657)
241	Admin. for the Com. Care & Devel. of Children	13,627	15,003	1,376	13,627	15,003	1,376
055	Department of Agriculture	677	12,714	12,037	677	12,714	12,037
127	Admin. of Socioeconomic Dev. of the Family	5,664	4,567	(1,096)	5,664	4,567	(1,096)
038	Justice Department	4,325	2,677	(1,648)	4,325	2,677	(1,648)
122	Secretariat of the Department of the Family	2,257	1,908	(349)	2,257	1,908	(349)
067	Department of Labor and Human Resources	5,172	5,751	579	5,172	5,751	579
126	Vocational Rehabilitation Administration	3,432	2,260	(1,172)	3,432	2,260	(1,172)
329	Office of Socioeconomic Development	359	7,104	6,745	359	7,104	6,745
271	Puerto Rico Innovation and Technology Service	6,328	4,239	(2,089)	6,328	4,239	(2,089)
124	Administration for the Support of Minors	1,722	1,190	(533)	1,722	1,190	(533)
043	Puerto Rico National Guard	1,289	2,363	1,075	1,289	2,363	1,075
152	Office of the Procurator for the Elderly	4,059	5,465	1,406	4,059	5,465	1,406
016	Office of Management and Budget	2,452	6,057	3,605	2,452	6,057	3,605
298	Utility Regulatory Board	233	331	98	233	331	98
028	State Elections Commission	1,677	3,430	1,752	1,677	3,430	1,752
119	Department of Economic Development and Commerce	651	455	(197)	651	455	(197)
015	Office of the Governor	641	387	(254)	641	387	(254)
266	Office of Public Affairs	706	549	(157)	706	549	(157)
075	Office of the Commissioner of Financial Institutions	156	34	(122)	156	34	(122)
023	Department of State	996	427	(569)	996	427	(569)
082	Institute of Puerto Rican Culture	-	56	56	-	56	56
120	Office of the Veteran's Attorney of Puerto Rico	1,134	662	(472)	1,134	662	(472)
105	Industrial Commission	311	307	(4)	311	307	(4)

July FY2026

ID	Agency	July FY26	July FY25	July Variance	YTD FY26	YTD FY25	YTD Variance
189	Forensic Science Bureau	-	-	-	-	-	-
096	Office of the Women's Advocate	1,063	773	(290)	1,063	773	(290)
022	Office of the Insurance Commissioner	460	78	(382)	460	78	(382)
069	Department of Consumer Affairs	126	67	(60)	126	67	(60)
155	State Office of Historic Conservation	831	2,501	1,670	831	2,501	1,670
030	Off. of Admin. & Transformation of HR in the Gov. of PR	100	170	70	100	170	70
281	Office of the Electoral Comptroller	37	46	9	37	46	9
060	Office of the Citizen Procurator	97	28	(69)	97	28	(69)
231	Office of the Patient Advocate	345	13	(331)	345	13	(331)
153	Ombudsman for Persons with Disabilities of PR	222	40	(182)	222	40	(182)
037	Civil Rights Commission	25	32	7	25	32	7
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	6,437	3,338	(3,100)	6,437	3,338	(3,100)
	Other (b)	272	2,576	2,304	272	2,576	2,304
	Unreconciled Vendor Disbursements (c)	(4,152)	5,339	9,491	(4,152)	5,339	9,491
Total		\$ 596,631	\$ 463,956	\$ (132,675)	\$ 596,631	\$ 463,956	\$ (132,675)

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.