

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 March FY26 and Q3 FY26

Disclaimer

- The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government, the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

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	+\$24M	\$1,004M	+\$64M	\$3,034M	+\$289M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$528M	+\$122M	\$1,433M	+\$484M	\$4,453M	+\$527M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended March 31, 2026:

Payroll:

The \$289M 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 \$84M, Puerto Rico Police Bureau \$33M, Department of Public Safety \$26M, Department of Corrections and Rehabilitation \$23M, and the Department of Treasury \$22M. The variance is partially offset by the Department of Health (\$37M).

Operating Disbursements:

The \$527M 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 \$246M, the Department of Education \$154M, and Office of Management and Budget \$66M, among other agencies. In addition, there are \$157M 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 (\$62M), the Administration of Families and Children (\$41M), and the Administration for the Comprehensive Care and Development of Children (\$38M).

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 145,599	\$ 146,085	\$ 2,194	\$ 428,400	\$ 432,704	\$ 4,305	\$ 1,264,440	\$ 1,348,180	\$ 83,740
040	Puerto Rico Police Bureau	57,864	61,282	3,958	173,606	183,847	10,242	534,814	568,009	33,195
137	Department of Correction and Rehabilitation	20,268	21,908	1,289	60,606	64,892	4,286	179,307	202,184	22,877
010	General Court of Justice	18,886	20,198	1,097	56,519	59,827	3,308	173,191	186,405	13,214
071	Department of Health	17,925	13,395	(4,641)	53,997	39,676	(14,321)	160,812	123,619	(37,193)
038	Department of Justice	8,167	9,170	962	24,278	27,163	2,885	72,800	84,631	11,831
045	Department of Public Safety	12,114	15,098	2,638	36,506	44,721	8,214	113,003	139,337	26,334
123	Families and Children Administration	6,231	7,126	807	18,715	21,109	2,394	59,902	65,768	5,866
024	Department of the Treasury	4,839	7,372	2,142	14,875	21,835	6,960	46,285	68,032	21,746
127	Adm. for Socioeconomic Devt. of the Family	4,149	5,578	1,446	12,262	16,522	4,260	39,476	51,479	12,002
050	Department of Natural and Environmental Resources	3,141	5,197	2,131	9,109	15,392	6,283	29,344	47,958	18,614
067	Department of Labor and Human Resources	3,183	4,834	1,537	9,618	14,318	4,700	29,742	44,610	14,867
049	Department of Transportation and Public Works	3,285	4,286	945	9,831	12,694	2,863	31,590	39,552	7,962
095	Mental Health and Addiction Services Admin.	1,783	2,607	747	5,405	7,723	2,318	17,019	24,062	7,043
126	Vocational Rehabilitation Administration	2,141	2,832	647	6,420	8,387	1,967	20,760	26,133	5,373
028	Commonwealth Election Commission	1,528	1,508	428	3,643	4,467	824	10,469	13,918	3,449
122	Department of the Family	1,588	1,938	313	4,779	5,741	962	15,085	17,888	2,804
106	Public Housing Administration	1,907	1,357	(498)	5,583	4,019	(1,564)	16,737	12,523	(4,214)
124	Child Support Administration	1,272	1,624	331	3,808	4,810	1,002	12,081	14,986	2,905
312	Retirement Board	967	1,474	470	2,935	4,367	1,432	8,996	13,607	4,612
078	Department of Housing	3,929	3,964	(44)	11,815	11,741	(74)	35,375	36,583	1,208
311	Gaming Commission	1,037	1,229	149	3,132	3,641	509	9,282	11,345	2,063
087	Department of Sports and Recreation	1,159	1,413	241	3,480	4,186	706	10,629	13,042	2,413
105	Industrial Commission	799	999	187	2,388	2,960	572	7,259	9,223	1,964
241	Adm. for Integral Development of Childhood	879	1,154	274	2,617	3,417	800	8,622	10,647	2,024
015	Office of the Governor	706	859	138	2,152	2,543	391	6,410	7,924	1,514
055	Department of Agriculture	791	1,080	167	2,451	3,200	749	7,351	9,971	2,619
043	Puerto Rico National Guard	780	1,519	718	2,308	4,500	2,192	7,444	14,021	6,577
016	Office of Management and Budget	869	953	89	2,551	2,823	272	7,417	8,797	1,380
298	Utility Regulatory Board	544	1,050	475	1,646	3,110	1,464	5,097	9,690	4,593
119	Department of Economic Development and Commerce	974	3,117	2,090	2,940	9,232	6,291	9,234	28,763	19,529
069	Department of Consumer Affairs	546	741	180	1,637	2,195	558	5,229	6,840	1,611
023	Department of State	439	513	93	1,247	1,521	274	3,649	4,738	1,089
075	Office of the Financial Institutions Commissioner	419	750	332	1,224	2,223	998	3,742	6,926	3,184
082	Institute of Puerto Rican Culture	394	534	128	1,187	1,583	395	3,695	4,931	1,236
022	Office of the Commissioner of Insurance	342	549	209	993	1,627	634	2,948	5,070	2,122
031	General Services Administration	584	821	234	1,729	2,433	704	5,144	7,580	2,437
152	Elderly and Retired People Advocate Office	394	452	59	1,172	1,339	168	3,628	4,173	545
271	Puerto Rico Innovation and Technology Service	259	360	91	770	1,066	296	2,404	3,321	917
060	Citizen's Advocate Office (Ombudsman)	185	193	7	552	572	20	1,677	1,782	105

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY26	YTD LP	YTD Variance
281	Office of the Electoral Comptroller	282	220	(53)	940	652	(289)	2,044	2,030	(13)
153	Advocacy for Persons with Disabilities	109	224	110	321	663	342	978	2,067	1,089
279	Public Service Appeals Commission	164	189	23	490	559	69	1,486	1,743	257
096	Women's Advocate Office	171	180	6	529	532	3	1,626	1,657	31
329	Office of Socio-Economic and Community Dev.	213	272	51	639	804	165	1,968	2,506	538
139	Parole Board	169	224	48	514	663	150	1,622	2,067	445
155	State Historic Preservation Office	139	147	6	416	436	20	1,254	1,358	104
062	Cooperative Development Commission	101	134	31	302	398	97	876	1,240	364
231	Health Advocate Office	93	124	26	284	367	83	872	1,144	272
120	Veterans Advocate Office	57	88	30	169	260	91	491	809	318
068	Labor Relations Board	54	58	6	166	171	4	504	532	28
037	Civil Rights Commission	32	38	8	89	111	22	260	347	87
030	Puerto Rico Office of Human Resources Management and Transformation	381	495	117	1,116	1,467	351	3,412	4,572	1,160
226	Com. Legislative Donation	69	-	(70)	201	-	(201)	593	-	(593)
266	Office of Public Affairs	49	62	12	147	185	38	447	575	128
143	Office of Protection and Defense for People with Disabilities	-	183	180	-	543	543	-	1,692	1,692
034	Investigation, Prosecution and Appeals Comsn.	23	28	5	70	84	14	212	263	50
	Other (a)	1	-	(1)	2	-	(2)	6	-	(6)
	Unreconciled Payroll (b)	3,865	-	(1,405)	8,936	-	(8,936)	33,323	-	(33,323)
Total		\$ 338,832	\$ 359,788	\$ 23,888	\$ 1,004,221	\$ 1,068,025	\$ 63,804	\$ 3,034,063	\$ 3,322,847	\$ 288,784

Footnotes

(a) Includes gross payroll for various other agencies.

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

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 167,035	\$ 201,967	\$ 34,932	\$ 435,295	\$ 587,689	\$ 152,394	\$ 1,473,739	\$ 1,628,001	\$ 154,262
071	Department of Health	72,664	117,265	44,601	238,927	345,949	107,021	688,061	933,915	245,854
311	Gaming Commission	40,016	27,204	(12,812)	107,816	84,176	(23,640)	289,336	227,424	(61,912)
045	Department of Public Safety	8,518	18,162	9,644	29,227	53,881	24,654	130,018	149,785	19,767
078	Department of Housing	3,030	5,090	2,060	9,054	15,157	6,104	35,209	40,456	5,247
024	Department of the Treasury	18,091	28,490	10,399	53,115	86,622	33,508	214,547	234,678	20,131
049	Department of Transportation and Public Works	54,888	15,432	(39,455)	70,681	46,944	(23,737)	130,798	117,953	(12,845)
137	Department of Correction and Rehabilitation	8,588	14,788	6,200	22,266	43,878	21,612	94,988	103,990	9,002
123	Administration of Families and Children	22,687	17,405	(5,282)	69,893	51,022	(18,871)	184,248	143,083	(41,165)
010	General Court of Justice	17,273	4,733	(12,540)	39,216	13,819	(25,397)	90,433	65,739	(24,694)
087	Department of Recreation and Sports	8,004	3,235	(4,769)	12,205	9,811	(2,394)	28,358	23,025	(5,333)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,324	13,121	798	40,601	38,478	(2,123)	122,899	113,229	(9,671)
050	Dept. of Natural and Environmental Resources	5,796	18,323	12,527	34,905	53,943	19,038	93,739	138,122	44,383
241	Admin. for the Com. Care & Devel. of Children	11,002	11,277	275	53,306	32,648	(20,657)	169,634	131,502	(38,131)
055	Department of Agriculture	491	1,573	1,082	1,127	4,643	3,516	14,872	9,575	(5,297)
127	Admin. of Socioeconomic Dev. of the Family	5,240	6,159	920	13,100	17,984	4,884	35,923	49,289	13,367
038	Justice Department	3,543	3,834	291	10,750	11,302	552	34,791	32,544	(2,247)
122	Secretariat of the Department of the Family	2,271	2,747	476	7,814	8,038	224	28,748	21,404	(7,343)
067	Department of Labor and Human Resources	5,220	8,184	2,964	14,618	25,024	10,406	41,240	62,330	21,090
126	Vocational Rehabilitation Administration	5,117	2,965	(2,152)	12,213	8,638	(3,575)	48,002	30,962	(17,041)
329	Office of Socioeconomic Development	5,367	3,496	(1,871)	9,606	10,194	587	33,072	32,684	(388)
271	Puerto Rico Innovation and Technology Service	1,308	9,988	8,680	43,053	29,539	(13,514)	78,263	61,953	(16,310)
124	Administration for the Support of Minors	907	1,678	771	5,043	4,895	(147)	13,829	15,353	1,524
043	Puerto Rico National Guard	2,816	3,631	815	8,452	10,537	2,085	19,080	27,109	8,029
152	Office of the Procurator for the Elderly	4,930	2,108	(2,822)	6,733	6,099	(634)	27,554	25,020	(2,534)
016	Office of Management and Budget	3,258	21,804	18,546	7,928	65,373	57,445	20,662	86,517	65,855
298	Utility Regulatory Board	286	1,717	1,430	765	5,287	4,522	2,142	10,728	8,586
028	State Elections Commission	678	842	163	2,135	2,279	143	8,356	7,507	(848)
119	Department of Economic Development and Commerce	337	12,840	12,502	983	39,608	38,625	28,116	79,437	51,321
015	Office of the Governor	564	1,344	780	1,805	3,995	2,190	18,251	9,049	(9,202)
266	Office of Public Affairs	66	1,342	1,276	2,378	3,882	1,504	7,155	11,776	4,621
075	Office of the Commissioner of Financial Institutions	209	368	159	607	1,130	523	1,677	2,384	707
023	Department of State	302	1,185	883	3,246	3,518	273	8,416	8,474	58
082	Institute of Puerto Rican Culture	-	2	2	-	5	5	-	9	9
120	Office of the Veteran's Attorney of Puerto Rico	719	236	(484)	2,231	691	(1,540)	7,065	3,698	(3,367)
105	Industrial Commission	393	481	89	1,163	1,484	321	3,451	3,441	(9)
189	Forensic Science Bureau	-	2	2	-	7	7	-	13	13
096	Office of the Women's Advocate	391	318	(73)	999	931	(68)	4,236	3,445	(791)

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY26	YTD LP	YTD Variance
022	Office of the Insurance Commissioner	188	306	118	840	945	105	2,586	2,495	(91)
069	Department of Consumer Affairs	62	210	148	418	635	217	1,539	1,430	(108)
155	State Office of Historic Conservation	371	502	131	2,469	1,501	(968)	5,299	4,359	(941)
030	Puerto Rico Office of Human Resources Management and Transformation	94	163	70	998	490	(508)	6,617	1,045	(5,572)
281	Office of the Electoral Comptroller	16	18	1	64	52	(12)	231	176	(55)
060	Citizen's Advocate Office (Ombudsman)	71	91	20	155	267	111	809	1,644	835
231	Office of the Patient Advocate	30	34	4	92	101	9	601	1,539	939
153	Ombudsman for Persons with Disabilities of PR	55	127	72	119	376	257	456	956	499
037	Civil Rights Commission	28	31	2	55	90	36	184	210	26
272	Office of the Inspector General	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,076	3,088	12	11,319	9,079	(2,240)	33,238	22,581	(10,657)
	Other (b)	27,381	59,811	32,429	37,701	174,598	136,896	141,460	298,836	157,376
	Unreconciled Vendor Disbursements (c)	1,800	-	(1,800)	5,897	-	(5,897)	29,466	-	(29,466)
Total		\$ 527,501	\$ 649,717	\$ 122,216	\$ 1,433,382	\$ 1,917,233	\$ 483,851	\$ 4,453,393	\$ 4,980,878	\$ 527,484

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.