

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 May 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	+\$26M	\$3,711M	+\$331M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$570M	+\$68M	\$5,475M	+\$824M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 31, 2026:**Payroll:**

The \$331M 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 \$42M, Department of Public Safety \$32M, Department of Corrections and Rehabilitation \$26M, and the Department of Treasury \$26M. The variance is partially offset by the Department of Health (\$48M).

Operating Disbursements:

The \$824M 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 \$325M, the Department of Education \$301M, and Office of Management and Budget \$104M, among other agencies. In addition, there are \$120M 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 (\$70M), the Administration of Families and Children (\$65M), and the Administration for the Comprehensive Care and Development of Children (\$52M). Additionally, ASSMCA disbursed \$83M in returns of unused federal disaster funds assigned after Hurricane Maria, which largely accounts for the (\$91M) variance in the agency.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 145,607	\$ 145,746	\$ 139	\$ 1,557,224	\$ 1,640,091	\$ 82,867
040	Puerto Rico Police Bureau	54,453	61,282	6,829	647,719	690,574	42,855
137	Department of Correction and Rehabilitation	20,065	21,857	1,792	219,334	245,962	26,628
010	General Court of Justice	18,730	20,151	1,421	210,938	226,766	15,828
071	Department of Health	18,192	13,364	(4,828)	198,276	150,385	(47,891)
038	Department of Justice	8,248	9,149	901	89,162	102,956	13,794
045	Department of Public Safety	12,454	15,063	2,609	137,835	169,507	31,672
123	Families and Children Administration	6,207	7,110	903	72,304	80,008	7,704
024	Department of the Treasury	4,832	7,355	2,523	56,126	82,762	26,636
127	Adm. for Socioeconomic Devt. of the Family	4,137	5,565	1,428	47,748	62,625	14,877
050	Department of Natural and Environmental Resources	3,025	5,185	2,160	35,574	58,342	22,768
067	Department of Labor and Human Resources	3,133	4,823	1,690	36,117	54,269	18,151
049	Department of Transportation and Public Works	3,194	4,276	1,081	38,025	48,115	10,090
095	Mental Health and Addiction Services Admin.	1,764	2,601	837	20,573	29,272	8,699
126	Vocational Rehabilitation Administration	2,160	2,825	665	25,065	31,791	6,726
028	Commonwealth Election Commission	1,360	1,505	145	13,875	16,932	3,057
122	Department of the Family	1,579	1,934	355	18,259	21,762	3,503
106	Public Housing Administration	1,809	1,354	(456)	20,353	15,235	(5,118)
124	Child Support Administration	1,265	1,620	355	14,625	18,231	3,605
312	Retirement Board	957	1,471	514	10,949	16,554	5,605
078	Department of Housing	3,909	3,955	46	43,211	44,504	1,293
311	Gaming Commission	1,053	1,226	173	11,399	13,801	2,402
087	Department of Sports and Recreation	1,159	1,410	251	12,944	15,865	2,921
105	Industrial Commission	804	997	193	8,877	11,220	2,343
241	Adm. for Integral Development of Childhood	898	1,151	253	10,407	12,952	2,545
015	Office of the Governor	702	857	155	7,817	9,639	1,822
055	Department of Agriculture	829	1,078	249	9,001	12,130	3,129
043	Puerto Rico National Guard	860	1,516	656	9,152	17,057	7,904
016	Office of Management and Budget	891	951	60	9,222	10,701	1,480
298	Utility Regulatory Board	639	1,048	408	6,290	11,788	5,498
119	Department of Economic Development and Commerce	990	3,109	2,119	11,229	34,991	23,762
069	Department of Consumer Affairs	539	739	201	6,309	8,321	2,013
023	Department of State	448	512	64	4,529	5,764	1,235
075	Office of the Financial Institutions Commissioner	412	749	337	4,567	8,425	3,858
082	Institute of Puerto Rican Culture	374	533	159	4,456	5,998	1,543
022	Office of the Commissioner of Insurance	344	548	205	3,633	6,168	2,535

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY26	YTD LP	YTD Variance
031	General Services Administration	620	819	199	6,381	9,222	2,840
152	Elderly and Retired People Advocate Office	383	451	68	4,415	5,077	662
271	Puerto Rico Innovation and Technology Service	302	359	57	3,019	4,040	1,022
060	Citizen's Advocate Office (Ombudsman)	182	193	11	2,042	2,168	126
281	Office of the Electoral Comptroller	286	219	(67)	2,615	2,470	(145)
153	Advocacy for Persons with Disabilities	117	223	107	1,205	2,514	1,310
279	Public Service Appeals Commission	169	188	19	1,823	2,120	297
096	Women's Advocate Office	173	179	6	1,970	2,016	46
329	Office of Socio-Economic and Community Dev.	211	271	60	2,398	3,049	651
139	Parole Board	168	223	56	1,956	2,514	558
155	State Historic Preservation Office	140	147	7	1,534	1,652	118
062	Cooperative Development Commission	101	134	33	1,077	1,509	431
231	Health Advocate Office	94	124	30	1,059	1,391	333
120	Veterans Advocate Office	59	87	28	608	984	376
068	Labor Relations Board	56	58	2	610	647	37
037	Civil Rights Commission	32	38	6	325	422	97
030	Puerto Rico Office of Human Resources Management and Transformation	386	494	108	4,177	5,561	1,385
226	Com. Legislative Donation	64	-	(64)	717	-	(717)
266	Office of Public Affairs	49	62	13	545	699	154
143	Office of Protection and Defense for People with Disabilities	-	183	183	-	2,059	2,059
034	Investigation, Prosecution and Appeals Comsn.	23	28	5	259	319	61
	Other (a)	1	-	(1)	8	-	(8)
	Unreconciled Payroll (b)	3,853	-	(3,853)	38,673	-	(38,673)
Total		\$ 335,489	\$ 359,096	\$ 26,216	\$ 3,710,539	\$ 4,041,895	\$ 331,355

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	May Actuals	May LP	May Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 125,343	\$ 193,018	\$ 67,676	\$ 1,732,307	\$ 2,032,900	\$ 300,592
071	Department of Health	65,722	114,507	48,785	844,159	1,169,603	325,444
311	Gaming Commission	42,609	28,254	(14,354)	363,842	293,556	(70,286)
045	Department of Public Safety	13,673	18,203	4,530	155,510	186,259	30,749
078	Department of Housing	3,332	4,994	1,661	40,997	50,782	9,786
024	Department of the Treasury	46,391	29,146	(17,245)	297,621	292,804	(4,818)
049	Department of Transportation and Public Works	10,540	15,741	5,201	152,775	149,355	(3,420)
137	Department of Correction and Rehabilitation	8,434	14,854	6,420	110,461	133,686	23,225
123	Administration of Families and Children	37,213	17,158	(20,055)	243,240	177,918	(65,322)
010	General Court of Justice	18,941	4,772	(14,170)	109,853	75,277	(34,576)
087	Department of Recreation and Sports	1,458	3,299	1,842	31,734	29,607	(2,127)
095	Admin. of Mental Health and Anti-Addiction Svcs.	96,240	12,842	(83,398)	230,575	139,535	(91,040)
050	Dept. of Natural and Environmental Resources	6,329	17,790	11,461	106,436	175,029	68,594
241	Admin. for the Com. Care & Devel. of Children	17,099	10,586	(6,513)	205,663	154,127	(51,536)
055	Department of Agriculture	841	1,576	735	15,861	12,727	(3,134)
127	Admin. of Socioeconomic Dev. of the Family	5,065	5,961	895	43,098	61,629	18,531
038	Justice Department	6,307	3,777	(2,529)	44,011	40,248	(3,763)
122	Secretariat of the Department of the Family	4,503	2,672	(1,831)	35,400	26,905	(8,495)
067	Department of Labor and Human Resources	4,985	8,366	3,382	49,536	79,108	29,572
126	Vocational Rehabilitation Administration	7,874	2,849	(5,025)	61,869	36,906	(24,963)
329	Office of Socioeconomic Development	821	3,321	2,499	37,610	39,695	2,085
271	Puerto Rico Innovation and Technology Service	899	10,017	9,117	79,544	81,978	2,435
124	Administration for the Support of Minors	1,601	1,617	17	16,538	18,716	2,178
043	Puerto Rico National Guard	3,963	3,437	(526)	24,367	34,392	10,025
152	Office of the Procurator for the Elderly	1,624	1,979	355	30,653	29,321	(1,331)
016	Office of Management and Budget	4,114	21,806	17,692	26,082	130,160	104,078
298	Utility Regulatory Board	278	1,772	1,495	2,628	14,265	11,637
028	State Elections Commission	993	842	(151)	9,762	9,191	(571)
119	Department of Economic Development and Commerce	483	13,286	12,802	28,640	105,892	77,251
015	Office of the Governor	9,481	1,344	(8,138)	28,578	11,737	(16,841)
266	Office of Public Affairs	2,511	1,255	(1,256)	11,335	14,470	3,134
075	Office of the Commissioner of Financial Institutions	259	378	119	2,076	3,138	1,062
023	Department of State	538	1,192	653	9,526	10,855	1,329

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY26	YTD LP	YTD Variance
082	Institute of Puerto Rican Culture	-	2	2	-	13	13
120	Office of the Veteran's Attorney of Puerto Rico	677	236	(442)	8,412	4,169	(4,243)
105	Industrial Commission	355	498	143	4,124	4,432	308
189	Forensic Science Bureau	-	2	2	-	17	17
096	Office of the Women's Advocate	482	313	(169)	5,073	4,081	(992)
022	Office of the Insurance Commissioner	749	317	(433)	3,500	3,126	(374)
069	Department of Consumer Affairs	220	214	(6)	1,893	1,858	(35)
155	State Office of Historic Conservation	369	503	134	6,498	5,368	(1,129)
030	Puerto Rico Office of Human Resources Management and Transformation	131	166	34	6,858	1,376	(5,483)
281	Office of the Electoral Comptroller	37	18	(19)	279	211	(68)
060	Citizen's Advocate Office (Ombudsman)	84	91	6	982	1,825	843
231	Office of the Patient Advocate	34	34	0	653	1,608	955
153	Ombudsman for Persons with Disabilities of PR	46	127	81	551	1,209	658
037	Civil Rights Commission	18	31	13	217	271	54
220	Correctional Health Services Corporation	3,221	3,088	(134)	39,701	28,756	(10,945)
	Other (b)	12,776	2,675	(10,101)	183,929	304,190	120,261
	Unreconciled Vendor Disbursements (c)	9	-	(9)	29,871	-	(29,871)
Total		\$ 569,670	\$ 638,068	\$ 68,398	\$ 5,474,824	\$ 6,298,573	\$ 823,749

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.