

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 October 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			
\$317M	+\$35M	\$1,294M	+\$143M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance
Agency			
Key Vendor Disbursement Figures			
\$497M	+\$85M	\$2,029M	+\$102M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2025:**Payroll:**

The \$143M 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 \$50M, Department of Corrections and Rehabilitation \$16M, Department of Public Safety \$10M, and Puerto Rico Police Bureau \$10M; this is partially offset by the Department of Health (\$16M), and (\$13M) due the timing and reconciliation between RHUM payroll system and cash activity data.

Operating Disbursements:

The \$102M 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 Education \$103M and the Department of Health \$30M, among other agencies. The variance is partially offset by higher than expected operating disbursements for the Gaming Commission (\$24M) and the Administration for the Comprehensive Care & Development of Children (\$14M).

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 133,048	\$ 142,289	\$ 9,241	\$ 533,412	\$ 583,089	\$ 49,677
040	Puerto Rico Police Bureau	57,337	61,282	3,945	235,107	245,130	10,023
137	Department of Correction and Rehabilitation	17,794	21,339	3,545	71,490	87,445	15,955
010	General Court of Justice	19,285	19,673	388	75,630	80,620	4,990
071	Department of Health	17,753	13,047	(4,706)	69,511	53,465	(16,046)
038	Department of Justice	7,958	8,932	974	31,442	36,603	5,161
045	Department of Public Safety	12,369	14,706	2,337	49,805	60,263	10,458
123	Families and Children Administration	6,228	6,941	713	24,747	28,445	3,698
024	Department of the Treasury	5,025	7,180	2,155	20,503	29,424	8,920
127	Adm. for Socioeconomic Devt. of the Family	4,065	5,433	1,368	16,496	22,265	5,768
050	Department of Natural and Environmental Resources	3,006	5,062	2,056	12,346	20,742	8,396
067	Department of Labor and Human Resources	3,277	4,708	1,431	12,963	19,294	6,331
049	Department of Transportation and Public Works	3,429	4,174	745	13,364	17,106	3,742
095	Mental Health and Addiction Services Admin.	1,948	2,540	592	7,575	10,407	2,832
126	Vocational Rehabilitation Administration	2,184	2,758	574	8,725	11,302	2,578
028	Commonwealth Election Commission	1,099	1,469	370	4,414	6,020	1,606
122	Department of the Family	1,626	1,888	262	6,359	7,737	1,378
106	Public Housing Administration	1,826	1,322	(504)	7,233	5,416	(1,817)
124	Child Support Administration	1,258	1,582	324	4,942	6,481	1,539
312	Retirement Board	985	1,436	451	3,950	5,885	1,936
078	Department of Housing	3,977	3,861	(116)	15,271	15,822	551
311	Gaming Commission	1,021	1,197	176	3,900	4,907	1,007
087	Department of Sports and Recreation	1,150	1,376	227	4,605	5,640	1,035
105	Industrial Commission	796	973	177	3,166	3,989	823
241	Adm. for Integral Development of Childhood	925	1,124	198	3,588	4,605	1,017
015	Office of the Governor	696	836	140	2,766	3,427	661
055	Department of Agriculture	775	1,052	278	3,221	4,312	1,091
043	Puerto Rico National Guard	789	1,480	691	3,454	6,064	2,610
016	Office of Management and Budget	778	928	151	3,112	3,805	693
298	Utility Regulatory Board	543	1,023	480	2,157	4,191	2,034
119	Department of Economic Development and Commerce	1,022	3,036	2,013	4,101	12,440	8,339
069	Department of Consumer Affairs	558	722	164	2,243	2,958	715
023	Department of State	401	500	99	1,516	2,049	533
075	Office of the Financial Institutions Commissioner	406	731	325	1,660	2,995	1,336
082	Institute of Puerto Rican Culture	402	520	119	1,631	2,133	502
022	Office of the Commissioner of Insurance	308	535	227	1,267	2,193	926

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY26	YTD LP	YTD Variance
031	General Services Administration	562	800	238	2,189	3,279	1,090
152	Elderly and Retired People Advocate Office	419	440	21	1,589	1,805	216
271	Puerto Rico Innovation and Technology Service	266	351	84	1,093	1,436	343
060	Citizen's Advocate Office (Ombudsman)	182	188	6	724	771	46
281	Office of the Electoral Comptroller	180	214	34	719	878	160
153	Advocacy for Persons with Disabilities	103	218	115	437	894	456
279	Public Service Appeals Commission	165	184	19	650	754	104
096	Women's Advocate Office	183	175	(8)	706	717	11
329	Office of Socio-Economic and Community Dev.	214	265	51	879	1,084	205
139	Parole Board	171	218	47	684	894	209
155	State Historic Preservation Office	138	143	6	543	587	44
062	Cooperative Development Commission	96	131	35	366	536	170
231	Health Advocate Office	96	121	24	380	495	115
120	Veterans Advocate Office	53	85	33	199	350	150
068	Labor Relations Board	57	56	(1)	215	230	15
037	Civil Rights Commission	28	37	9	111	150	39
030	Puerto Rico Office of Human Resources Management and Transformation	365	482	118	1,499	1,977	478
226	Com. Legislative Donation	62	-	(62)	247	-	(247)
266	Office of Public Affairs	49	61	12	197	249	52
143	Office of Protection and Defense for People with Disabilities	-	179	179	-	732	732
034	Investigation, Prosecution and Appeals Comsn.	23	28	4	93	114	20
	Other (a)	1	-	(1)	2	-	(2)
	Unreconciled Payroll (b)	(2,525)	-	2,525	12,523	-	(12,523)
Total		\$ 316,933	\$ 352,032	\$ 35,099	\$ 1,293,719	\$ 1,436,600	\$ 142,880

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	October Actuals	October LP	October Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 158,540	\$ 262,195	\$ 103,655	\$ 608,382	\$ 711,832	\$ 103,450
071	Department of Health	58,636	88,463	29,827	365,364	394,307	28,943
311	Gaming Commission	38,116	13,744	(24,372)	131,879	107,506	(24,372)
045	Department of Public Safety	24,677	13,249	(11,427)	83,850	72,423	(11,427)
078	Department of Housing	6,444	6,591	147	16,082	16,229	147
024	Department of the Treasury	23,623	16,451	(7,172)	101,545	100,706	(840)
049	Department of Transportation and Public Works	8,150	15,097	6,947	39,823	42,385	2,563
137	Department of Correction and Rehabilitation	13,505	8,804	(4,701)	49,244	44,543	(4,701)
123	Administration of Families and Children	23,265	16,402	(6,863)	75,007	68,144	(6,863)
010	General Court of Justice	11,684	7,569	(4,115)	40,742	36,627	(4,115)
087	Department of Recreation and Sports	4,543	2,716	(1,827)	10,962	9,136	(1,827)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,530	12,788	(742)	56,792	54,838	(1,955)
050	Dept. of Natural and Environmental Resources	6,895	22,703	15,808	44,765	59,182	14,417
241	Admin. for the Com. Care & Devel. of Children	31,440	17,413	(14,028)	91,553	77,525	(14,028)
055	Department of Agriculture	264	1,154	890	1,738	2,628	890
127	Admin. of Socioeconomic Dev. of the Family	4,281	7,327	3,046	17,893	20,939	3,046
038	Justice Department	4,561	3,745	(816)	16,983	15,991	(991)
122	Secretariat of the Department of the Family	4,551	2,240	(2,311)	12,802	10,491	(2,311)
067	Department of Labor and Human Resources	5,806	8,796	2,990	19,629	22,619	2,990
126	Vocational Rehabilitation Administration	9,077	3,740	(5,337)	23,629	18,292	(5,337)
329	Office of Socioeconomic Development	2,755	5,091	2,336	13,233	15,474	2,241
271	Puerto Rico Innovation and Technology Service	1,912	8,038	6,126	13,886	20,012	6,126
124	Administration for the Support of Minors	1,211	2,052	842	7,166	8,008	842
043	Puerto Rico National Guard	2,283	5,199	2,916	6,897	9,813	2,916
152	Office of the Procurator for the Elderly	5,443	3,260	(2,184)	16,922	14,738	(2,184)
016	Office of Management and Budget	1,378	4,678	3,300	8,667	11,967	3,300
298	Utility Regulatory Board	298	1,815	1,516	993	2,509	1,516
028	State Elections Commission	445	416	(29)	4,907	4,878	(29)
119	Department of Economic Development and Commerce	681	13,387	12,706	3,019	15,725	12,706
015	Office of the Governor	576	1,093	517	2,660	3,087	427
266	Office of Public Affairs	48	2,148	2,100	3,065	5,165	2,100
075	Office of the Commissioner of Financial Institutions	256	381	124	805	930	124
023	Department of State	528	936	408	4,231	4,342	111

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY26	YTD LP	YTD Variance
082	Institute of Puerto Rican Culture	-	1	1	-	1	1
120	Office of the Veteran's Attorney of Puerto Rico	528	44	(484)	3,267	2,783	(484)
105	Industrial Commission	390	502	112	1,464	1,576	112
189	Forensic Science Bureau	-	2	2	-	2	2
096	Office of the Women's Advocate	359	272	(88)	2,361	2,274	(88)
022	Office of the Insurance Commissioner	248	319	71	1,221	1,292	71
069	Department of Consumer Affairs	186	131	(55)	736	681	(55)
155	State Office of Historic Conservation	585	487	(97)	2,346	2,249	(97)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	5,074	144	(4,930)	5,429	502	(4,927)
281	Office of the Electoral Comptroller	11	12	1	117	118	1
060	Office of the Citizen Procurator	117	62	(55)	412	356	(55)
231	Office of the Patient Advocate	33	26	(7)	453	446	(7)
153	Ombudsman for Persons with Disabilities of PR	33	104	71	296	367	71
037	Civil Rights Commission	34	24	(11)	99	88	(11)
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,552	-	(3,552)	16,280	12,728	(3,552)
	Other (b)	11,780	242	(11,538)	80,634	88,056	7,422
	Unreconciled Vendor Disbursements (c)	4,938	-	(4,938)	19,070	-	(19,070)
Total		\$ 497,272	\$ 582,053	\$ 84,781	\$ 2,029,299	\$ 2,131,507	\$ 102,208

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.