

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 July FY27

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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

\$292M	+\$22M
FY27 July Total	July
Payroll & Related Costs	Variance

Key Vendor Disbursement Figures

\$125M	+\$414M
FY27 July Total Vendor	July
Disbursements	Variance

Key Takeaways for the month ended July 31, 2026:

Fiscal Year 2027 began on July 1, 2026. The FY27 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 FY26 to help contextualize results.

Payroll:

The \$22M positive YTD payroll variance compared to the previous year is largely due to advance payments of payroll deductions to AEELA, the State Insurance Fund Corporation and the Commonwealth retirement system made during June 2026. Other agencies driving this variance include the Department of Justice \$4M and the Department of Education \$3M. This variance is partially offset by the Puerto Rico Police (\$10M).

Operating Disbursements:

The \$414M YTD operating disbursements variance compared to the previous year is due to a lower amount of payments made as part of the ongoing issues with the transition to the new ERP system.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY27	July FY26	July Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	\$ 133,466	\$ 136,499	\$ 3,033	\$ 133,466	\$ 136,499	\$ 3,033
040	Puerto Rico Police	62,320	52,000	(10,320)	62,320	52,000	(10,320)
137	Department of Correction and Rehabilitation	19,824	18,686	(1,138)	19,824	18,686	(1,138)
010	General Court of Justice	18,213	16,681	(1,532)	18,213	16,681	(1,532)
071	Department of Health	18,211	18,405	194	18,211	18,405	194
038	Department of Justice	8,054	11,734	3,681	8,054	11,734	3,681
045	Department of Public Safety	9,987	11,444	1,458	9,987	11,444	1,458
123	Families and Children Administration	6,150	6,090	(60)	6,150	6,090	(60)
024	Department of the Treasury	4,959	5,138	180	4,959	5,138	180
127	Adm. for Socioeconomic Devt. of the Family	4,253	3,727	(526)	4,253	3,727	(526)
050	Department of Natural and Environmental Resources	2,895	2,984	89	2,895	2,984	89
067	Department of Labor and Human Resources	3,021	3,361	340	3,021	3,361	340
049	Department of Transportation and Public Works	3,013	3,564	552	3,013	3,564	552
095	Mental Health and Addiction Services Admin.	1,672	2,022	350	1,672	2,022	350
126	Vocational Rehabilitation Administration	2,097	2,220	123	2,097	2,220	123
028	Commonwealth Election Commission	1,378	1,163	(215)	1,378	1,163	(215)
122	Department of the Family	1,534	1,502	(32)	1,534	1,502	(32)
106	Public Housing Administration	1,759	1,673	(86)	1,759	1,673	(86)
124	Child Support Administration	1,264	1,267	3	1,264	1,267	3
312	Retirement Board	925	1,053	129	925	1,053	129
078	Department of Housing	3,928	3,532	(396)	3,928	3,532	(396)
311	Gaming Commission	1,107	970	(137)	1,107	970	(137)
087	Department of Sports and Recreation	1,162	1,192	30	1,162	1,192	30
105	Industrial Commission	805	786	(19)	805	786	(19)
241	Adm. for Integral Development of Childhood	864	839	(25)	864	839	(25)
015	Office of the Governor	736	685	(51)	736	685	(51)
055	Department of Agriculture	765	791	26	765	791	26
043	Puerto Rico National Guard	832	798	(34)	832	798	(34)
016	Office of Management and Budget	903	727	(176)	903	727	(176)
298	Utility Regulatory Board	599	534	(66)	599	534	(66)
119	Department of Economic Development and Commerce	971	970	(1)	971	970	(1)
069	Department of Consumer Affairs	531	612	80	531	612	80
023	Department of State	419	356	(63)	419	356	(63)
075	Office of the Financial Institutions Commissioner	398	437	39	398	437	39
082	Institute of Puerto Rican Culture	383	437	54	383	437	54
022	Office of the Commissioner of Insurance	351	342	(9)	351	342	(9)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY27	July FY26	July Variance	YTD FY27	YTD FY26	YTD Variance
031	General Services Administration	591	578	(13)	591	578	(13)
152	Elderly and Retired People Advocate Office	376	389	13	376	389	13
271	Puerto Rico Innovation and Technology Service	298	322	24	298	322	24
060	Citizen's Advocate Office (Ombudsman)	177	172	(6)	177	172	(6)
281	Office of the Electoral Comptroller	289	198	(90)	289	198	(90)
153	Advocacy for Persons with Disabilities	135	188	53	135	188	53
279	Public Service Appeals Commission	174	155	(19)	174	155	(19)
096	Women's Advocate Office	171	172	1	171	172	1
329	Office of Socio-Economic and Community Dev.	206	183	(23)	206	183	(23)
139	Parole Board	160	166	6	160	166	6
155	State Historic Preservation Office	139	165	26	139	165	26
062	Cooperative Development Commission	98	89	(9)	98	89	(9)
231	Health Advocate Office	81	104	23	81	104	23
120	Veterans Advocate Office	63	41	(21)	63	41	(21)
068	Labor Relations Board	61	60	(1)	61	60	(1)
037	Civil Rights Commission	32	33	1	32	33	1
030	Puerto Rico Office of Human Resources Management and Transformation	382	301	(81)	382	301	(81)
226	Com. Legislative Donation	72	62	(9)	72	62	(9)
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)	(30,865)	(4,497)	26,368	(30,865)	(4,497)	26,368
Total		\$ 292,460	\$ 314,175	\$ 21,715	\$ 292,460	\$ 314,175	\$ 21,715

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	July FY27	July FY26	July Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	\$ 27,308	\$ 201,531	\$ 174,223	\$ 27,308	\$ 201,531	\$ 174,223
071	Department of Health	40,673	89,931	49,259	40,673	89,931	49,259
311	Gaming Commission	354	26,666	26,312	354	26,666	26,312
045	Department of Public Safety	966	42,423	41,457	966	42,423	41,457
040	Puerto Rico Police	1,518	11	(1,507)	1,518	11	(1,507)
078	Department of Housing	3,557	4,473	916	3,557	4,473	916
024	Department of the Treasury	5,923	38,156	32,234	5,923	38,156	32,234
049	Department of Transportation and Public Works	2	13,766	13,765	2	13,766	13,765
137	Department of Correction and Rehabilitation	1,241	11,967	10,726	1,241	11,967	10,726
123	Administration of Families and Children	1,739	13,667	11,928	1,739	13,667	11,928
010	General Court of Justice	-	-	-	-	-	-
087	Department of Recreation and Sports	17	3,481	3,464	17	3,481	3,464
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,357	15,336	5,980	9,357	15,336	5,980
050	Dept. of Natural and Environmental Resources	8,635	16,185	7,550	8,635	16,185	7,550
241	Admin. for the Com. Care & Devel. of Children	7,542	13,627	6,086	7,542	13,627	6,086
055	Department of Agriculture	-	677	677	-	677	677
127	Admin. of Socioeconomic Dev. of the Family	532	5,709	5,177	532	5,709	5,177
038	Justice Department	35	4,325	4,290	35	4,325	4,290
122	Secretariat of the Department of the Family	106	2,257	2,151	106	2,257	2,151
067	Department of Labor and Human Resources	0	5,199	5,199	0	5,199	5,199
126	Vocational Rehabilitation Administration	1,876	3,432	1,556	1,876	3,432	1,556
329	Office of Socioeconomic Development	143	359	216	143	359	216
271	Puerto Rico Innovation and Technology Service	588	6,328	5,739	588	6,328	5,739
124	Administration for the Support of Minors	89	1,722	1,634	89	1,722	1,634
043	Puerto Rico National Guard	621	1,289	668	621	1,289	668
152	Office of the Procurator for the Elderly	34	4,059	4,026	34	4,059	4,026
016	Office of Management and Budget	821	2,452	1,631	821	2,452	1,631
298	Utility Regulatory Board	16	233	217	16	233	217
028	State Elections Commission	78	1,677	1,600	78	1,677	1,600
119	Department of Economic Development and Commerce	1,869	651	(1,217)	1,869	651	(1,217)
015	Office of the Governor	320	641	321	320	641	321
266	Office of Public Affairs	-	706	706	-	706	706
075	Office of the Commissioner of Financial Institutions	194	156	(38)	194	156	(38)
023	Department of State	4	996	992	4	996	992

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	July FY27	July FY26	July Variance	YTD FY27	YTD FY26	YTD Variance
082	Institute of Puerto Rican Culture	-	-	-	-	-	-
120	Office of the Veteran's Attorney of Puerto Rico	83	1,134	1,050	83	1,134	1,050
105	Industrial Commission	35	311	275	35	311	275
189	Forensic Science Bureau	-	-	-	-	-	-
096	Office of the Women's Advocate	250	1,063	813	250	1,063	813
022	Office of the Insurance Commissioner	-	460	460	-	460	460
069	Department of Consumer Affairs	-	126	126	-	126	126
155	State Office of Historic Conservation	2	831	828	2	831	828
030	Puerto Rico Office of Human Resources Management and Transformation	-	100	100	-	100	100
281	Office of the Electoral Comptroller	1	37	36	1	37	36
060	Citizen's Advocate Office (Ombudsman)	4	97	93	4	97	93
231	Office of the Patient Advocate	0	345	345	0	345	345
153	Ombudsman for Persons with Disabilities of PR	30	222	192	30	222	192
037	Civil Rights Commission	10	25	15	10	25	15
220	Correctional Health Services Corporation	2,834	6,437	3,603	2,834	6,437	3,603
	Other (b)	5,466	(9,407)	(14,873)	5,466	(9,407)	(14,873)
	Unreconciled Vendor Disbursements (c)	3	3,444	3,441	3	3,444	3,441
Total		\$ 124,874	\$ 539,316	\$ 414,442	\$ 124,874	\$ 539,316	\$ 414,442

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.