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 September FY27 and Q1 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 (Legacy System)	- Puerto Rico Integrated Financial Accounting System. As of FY27, the Commonwealth has transitioned to a new Oracle-based ERP 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

$327M	-$4M	$936M	+$45M
FY27 September Total Payroll & Related Costs	September Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

$485M	+$9M	$947M	+$528M
FY27 September Total Vendor Disburesments	September Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended September 30, 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 $45M 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 Education $12M and the Department of Public Safety $7M. This variance is partially offset by the Puerto Rico Police ($13M).

Operating Disbursements:

The $528M YTD operating disbursements variance compared to the previous year is due to a lower amount of payments made during July and August as part of the issues with the transition to the new ERP system. This effect will be considered in the finalized FY27 Liquidity Plan.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in $000s)

ID	Agency	September FY27	September FY26	September Variance	1Q FY27	1Q FY26	1Q Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	$ 132,806	$ 133,419	$ 613	$ 391,364	$ 403,505	$ 12,141	$ 391,364	$ 403,505	$ 12,141
040	Puerto Rico Police	65,102	56,553	(8,550)	184,000	170,830	(13,170)	184,000	170,830	(13,170)
137	Department of Correction and Rehabilitation	19,804	18,182	(1,622)	59,100	54,661	(4,439)	59,100	54,661	(4,439)
010	General Court of Justice	18,461	19,544	1,083	54,810	54,602	(208)	54,810	54,602	(208)
071	Department of Health	18,190	17,681	(509)	54,263	53,444	(819)	54,263	53,444	(819)
038	Department of Justice	7,976	7,907	(69)	24,035	27,466	3,431	24,035	27,466	3,431
045	Department of Public Safety	10,294	13,723	3,429	30,103	37,037	6,933	30,103	37,037	6,933
123	Families and Children Administration	6,151	6,191	40	18,542	18,437	(105)	18,542	18,437	(105)
024	Department of the Treasury	4,815	4,984	169	14,575	15,203	628	14,575	15,203	628
127	Adm. for Socioeconomic Devt. of the Family	4,135	4,037	(98)	12,478	11,869	(609)	12,478	11,869	(609)
050	Department of Natural and Environmental Resources	2,916	3,089	173	8,688	9,055	367	8,688	9,055	367
067	Department of Labor and Human Resources	3,086	3,266	180	9,115	9,834	719	9,115	9,834	719
049	Department of Transportation and Public Works	3,050	3,408	359	9,054	10,225	1,171	9,054	10,225	1,171
095	Mental Health and Addiction Services Admin.	1,702	1,886	184	5,021	5,762	741	5,021	5,762	741
126	Vocational Rehabilitation Administration	2,074	2,201	127	6,264	6,597	333	6,264	6,597	333
028	Commonwealth Election Commission	1,397	1,184	(213)	4,153	3,409	(744)	4,153	3,409	(744)
122	Department of the Family	1,553	1,589	36	4,625	4,657	32	4,625	4,657	32
106	Public Housing Administration	1,776	1,832	56	5,278	5,371	93	5,278	5,371	93
124	Child Support Administration	2,016	1,241	(775)	4,543	3,727	(816)	4,543	3,727	(816)
312	Retirement Board	930	989	59	2,778	3,035	257	2,778	3,035	257
078	Department of Housing	3,929	3,849	(79)	11,765	11,124	(641)	11,765	11,124	(641)
311	Gaming Commission	1,123	992	(131)	3,365	2,917	(448)	3,365	2,917	(448)
087	Department of Sports and Recreation	1,117	1,159	42	3,378	3,504	125	3,378	3,504	125
105	Industrial Commission	795	795	(0)	2,387	2,372	(15)	2,387	2,372	(15)
241	Adm. for Integral Development of Childhood	862	887	25	2,578	2,604	27	2,578	2,604	27
015	Office of the Governor	750	690	(59)	2,225	2,072	(153)	2,225	2,072	(153)
055	Department of Agriculture	769	857	87	2,297	2,426	129	2,297	2,426	129
043	Puerto Rico National Guard	814	879	65	2,457	2,685	228	2,457	2,685	228
016	Office of Management and Budget	910	777	(133)	2,717	2,289	(428)	2,717	2,289	(428)
298	Utility Regulatory Board	578	542	(36)	1,769	1,612	(157)	1,769	1,612	(157)
119	Department of Economic Development and Commerce	950	1,035	85	2,873	3,030	156	2,873	3,030	156
069	Department of Consumer Affairs	575	560	(15)	1,633	1,740	107	1,633	1,740	107
023	Department of State	437	396	(40)	1,283	1,119	(164)	1,283	1,119	(164)
075	Office of the Financial Institutions Commissioner	401	412	12	1,197	1,285	88	1,197	1,285	88
082	Institute of Puerto Rican Culture	383	400	17	1,128	1,229	101	1,128	1,229	101
022	Office of the Commissioner of Insurance	343	316	(27)	1,041	979	(62)	1,041	979	(62)
031	General Services Administration	584	550	(35)	1,758	1,670	(88)	1,758	1,670	(88)
152	Elderly and Retired People Advocate Office	375	391	16	1,134	1,167	33	1,134	1,167	33
271	Puerto Rico Innovation and Technology Service	287	268	(19)	872	860	(12)	872	860	(12)
060	Citizen's Advocate Office (Ombudsman)	176	182	6	529	532	3	529	532	3

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in $000s)

ID	Agency	September FY27	September FY26	September Variance	1Q FY27	1Q FY26	1Q Variance	YTD FY27	YTD FY26	YTD Variance
281	Office of the Electoral Comptroller	289	181	(109)	867	560	(307)	867	560	(307)
153	Advocacy for Persons with Disabilities	135	111	(23)	405	412	7	405	412	7
279	Public Service Appeals Commission	174	161	(13)	522	477	(45)	522	477	(45)
096	Women's Advocate Office	168	176	8	510	525	15	510	525	15
329	Office of Socio-Economic and Community Dev.	196	225	28	575	628	52	575	628	52
139	Parole Board	151	172	22	458	509	51	458	509	51
155	State Historic Preservation Office	144	138	(6)	424	437	13	424	437	13
062	Cooperative Development Commission	109	110	1	307	279	(28)	307	279	(28)
231	Health Advocate Office	78	94	17	239	292	54	239	292	54
120	Veterans Advocate Office	63	52	(10)	186	142	(44)	186	142	(44)
068	Labor Relations Board	55	54	(0)	175	166	(8)	175	166	(8)
037	Civil Rights Commission	32	28	(4)	95	88	(7)	95	88	(7)
030	Puerto Rico Office of Human Resources Management and Transformation	368	376	8	1,115	1,056	(59)	1,115	1,056	(59)
226	Com. Legislative Donation	68	63	(5)	209	187	(22)	209	187	(22)
266	Office of Public Affairs	49	49	0	147	147	0	147	147	0
143	Office of Protection and Defense for People with Disabilities	70	-	(70)	140	-	(140)	140	-	(140)
034	Investigation, Prosecution and Appeals Comsn.	24	23	(0)	70	70	(0)	70	70	(0)
	Other (a)	21	1	(20)	40	1	(39)	40	1	(39)
	Unreconciled Payroll (b)	69	1,848	1,779	(21,507)	19,706	41,213	(21,507)	19,706	41,213
	Total	**$ 326,651**	**$ 322,705**	**$ (3,946)**	**$ 936,151**	**$ 981,623**	**$ 45,472**	**$ 936,151**	**$ 981,623**	**$ 45,472**

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	September FY27	September FY26	September Variance	1Q FY27	1Q FY26	1Q Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	$ 57,854	$ 107,826	$ 49,973	$ 195,499	$ 449,842	$ 254,343	$ 195,499	$ 449,842	$ 254,343
071	Department of Health	102,772	97,606	(5,167)	195,079	249,450	54,371	195,079	249,450	54,371
311	Gaming Commission	79,911	34,343	(45,569)	101,424	93,762	(7,662)	101,424	93,762	(7,662)
045	Department of Public Safety	4,617	6,811	2,193	12,239	59,080	46,841	12,239	59,080	46,841
040	Puerto Rico Police	16,683	-	(16,683)	22,732	94	(22,638)	22,732	94	(22,638)
078	Department of Housing	4,611	3,430	(1,181)	12,254	10,741	(1,514)	12,254	10,741	(1,514)
024	Department of the Treasury	19,982	18,689	(1,293)	48,264	78,732	30,468	48,264	78,732	30,468
049	Department of Transportation and Public Works	16,548	7,744	(8,803)	23,632	31,673	8,040	23,632	31,673	8,040
137	Department of Correction and Rehabilitation	14,351	7,223	(7,128)	21,455	35,738	14,284	21,455	35,738	14,284
123	Administration of Families and Children	23,233	18,385	(4,848)	48,693	51,742	3,049	48,693	51,742	3,049
010	General Court of Justice	5,571	29,058	23,487	14,420	29,058	14,637	14,420	29,058	14,637
087	Department of Recreation and Sports	1,158	830	(328)	2,983	6,419	3,437	2,983	6,419	3,437
095	Admin. of Mental Health and Anti-Addiction Svcs.	17,696	12,135	(5,561)	36,391	43,262	6,871	36,391	43,262	6,871
050	Dept. of Natural and Environmental Resources	7,625	9,261	1,636	19,540	37,938	18,398	19,540	37,938	18,398
241	Admin. for the Com. Care & Devel. of Children	29,981	31,451	1,471	52,944	60,112	7,168	52,944	60,112	7,168
055	Department of Agriculture	297	356	59	434	1,474	1,040	434	1,474	1,040
127	Admin. of Socioeconomic Dev. of the Family	1,668	4,661	2,993	4,031	13,657	9,626	4,031	13,657	9,626
038	Justice Department	3,760	4,087	326	5,482	12,422	6,940	5,482	12,422	6,940
122	Secretariat of the Department of the Family	3,803	2,808	(994)	6,434	8,250	1,816	6,434	8,250	1,816
067	Department of Labor and Human Resources	4,297	4,118	(178)	7,397	14,102	6,706	7,397	14,102	6,706
126	Vocational Rehabilitation Administration	12,599	5,511	(7,088)	17,230	14,552	(2,678)	17,230	14,552	(2,678)
329	Office of Socioeconomic Development	9,667	10,013	346	10,117	10,478	361	10,117	10,478	361
271	Puerto Rico Innovation and Technology Service	5,557	17	(5,540)	9,050	11,974	2,924	9,050	11,974	2,924
124	Administration for the Support of Minors	4,233	1,824	(2,409)	6,210	5,955	(255)	6,210	5,955	(255)
043	Puerto Rico National Guard	2,153	1,763	(389)	3,826	4,614	788	3,826	4,614	788
152	Office of the Procurator for the Elderly	6,611	5,871	(740)	7,077	11,478	4,401	7,077	11,478	4,401
016	Office of Management and Budget	1,829	1,958	129	6,948	7,290	342	6,948	7,290	342
298	Utility Regulatory Board	232	205	(27)	450	694	245	450	694	245
028	State Elections Commission	590	784	194	1,767	4,462	2,695	1,767	4,462	2,695
119	Department of Economic Development and Commerce	431	409	(22)	1,835	2,338	503	1,835	2,338	503
015	Office of the Governor	1,316	671	(646)	2,135	2,084	(51)	2,135	2,084	(51)
266	Office of Public Affairs	38	1,283	1,245	166	3,018	2,851	166	3,018	2,851
075	Office of the Commissioner of Financial Institutions	452	146	(307)	770	549	(221)	770	549	(221)
023	Department of State	1,529	1,856	327	2,136	3,703	1,567	2,136	3,703	1,567
120	Office of the Veteran's Attorney of Puerto Rico	1,199	767	(432)	1,955	2,739	784	1,955	2,739	784
105	Industrial Commission	591	329	(262)	801	1,074	273	801	1,074	273
096	Office of the Women's Advocate	761	449	(311)	1,490	2,002	512	1,490	2,002	512
022	Office of the Insurance Commissioner	121	306	186	203	973	770	203	973	770
069	Department of Consumer Affairs	259	183	(75)	302	550	248	302	550	248
155	State Office of Historic Conservation	533	313	(220)	592	1,762	1,170	592	1,762	1,170

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in $000s)

ID	Agency	September FY27	September FY26	September Variance	1Q FY27	1Q FY26	1Q Variance	YTD FY27	YTD FY26	YTD Variance
030	Puerto Rico Office of Human Resources Management and Transformation	210	120	(90)	433	355	(78)	433	355	(78)
281	Office of the Electoral Comptroller	51	18	(33)	124	106	(18)	124	106	(18)
060	Citizen's Advocate Office (Ombudsman)	155	69	(86)	158	294	136	158	294	136
231	Office of the Patient Advocate	27	27	(0)	27	419	392	27	419	392
153	Ombudsman for Persons with Disabilities of PR	79	9	(70)	226	263	37	226	263	37
037	Civil Rights Commission	15	24	9	54	65	11	54	65	11
220	Correctional Health Services Corporation	893	3,305	2,412	10,581	12,728	2,147	10,581	12,728	2,147
	Other (b)	16,776	47,305	30,528	31,055	66,076	35,021	31,055	66,076	35,021
	Unreconciled Vendor Disbursements (c)	(5)	7,735	7,740	(1,864)	14,568	16,432	(1,864)	14,568	16,432
	Total	**$ 485,316**	**$ 494,090**	**$ 8,774**	**$ 947,180**	**$ 1,474,711**	**$ 527,531**	**$ 947,180**	**$ 1,474,711**	**$ 527,531**

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 Oracle and cash activity data.