



## **Requirement 1 (B)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

*Consolidated TSA Cash Outlays - Vendor Payments  
and Gross Payroll for All Agencies  
For the month of January FY23*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- 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.
<b>Net Payroll</b>	- 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).
<b>Other payroll</b>	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>PW</b>	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>TSA</b>	- 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**

\$336M	-\$49M	\$2,745M	-\$471M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$464M	+\$8M	\$2,821M	+\$471M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2023:

The negative variance of -\$471M in Payroll is mainly driven by the Special Bonus awarded on december to certain employees as established in the central government's debt adjustment plan that was not considered in the LP. The largest drivers are Department of Education (\$291M), Police Department (\$62M), and Dept. of Correction and Rehabilitation (\$55M) respectively.

Operating disbursements on behalf of the Department of Education and Department of Health are (\$525M) and (\$160M) lower than projected YTD respectively. These variances are due to lower than projected federally-funded disbursements. Federal Funds process of reviews and approvals may cause delays and timing differences that causes temporary variances. The YDT variance is Partially offset due to higher than projected in the Admin. for the Comprehensive Care & Devel. of Children by \$110M and \$45M in Dept. of Economic Development and Commerce.

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$134,626	\$188,546	\$53,919	\$835,559	\$1,360,512	\$524,952
071	Health Department	76,989	91,726	14,737	487,067	647,781	160,713
311	Gaming Commission	8,451	28,610	20,158	86,226	189,571	103,345
045	Public Security Department	16,328	14,637	(1,691)	90,346	95,430	5,084
078	Department of Housing	2,426	6,263	3,837	32,349	44,470	12,121
024	Dept. of Treasury	21,667	14,487	(7,181)	105,471	94,611	(10,859)
049	Department of Transportation and Public Works	17,222	8,271	(8,951)	87,179	54,618	(32,562)
137	Department of Correction and Rehabilitation	14,158	13,017	(1,141)	69,194	84,213	15,019
123	Administration of Families and Children	12,219	13,471	1,252	82,293	90,363	8,070
010	General Court of Justice	15,147	9,209	(5,939)	60,482	59,391	(1,091)
087	Department of Recreation and Sports	1,910	2,551	642	12,373	16,759	4,386
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,732	9,181	(3,551)	84,211	61,446	(22,765)
050	Department of Natural and Environmental Resources	8,769	13,225	4,456	46,240	91,822	45,583
241	Admin. for the Comprehensive Care & Devel. of Children	27,837	6,743	(21,094)	159,788	49,582	(110,206)
055	Agriculture department	506	1,426	920	14,379	9,186	(5,194)
127	Admin. of Socioeconomic Development of the Family	3,407	4,305	898	21,904	29,478	7,574
038	Justice Department	3,634	3,933	299	19,296	27,018	7,722
122	Secretariat of the Department of the Family	3,767	2,205	(1,561)	21,931	15,105	(6,825)
067	Department of labor and human resources	1,091	9,990	8,899	21,191	66,600	45,409
126	Vocational Rehabilitation Administration	1,886	2,315	430	20,586	16,065	(4,521)
329	Office of Socioeconomic Development	691	3,580	2,889	18,576	25,254	6,678
271	Techology and Innovation Services	10,566	5,364	(5,202)	29,352	34,460	5,108
124	Administration for the Support of Minors	1,158	1,447	290	10,290	10,024	(266)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY23	YTD LP	YTD Variance
043	National Guard of Puerto Rico	1,502	2,196	694	21,383	15,681	(5,702)
152	Office of the Procurator for the Elderly	1,436	1,706	270	13,134	12,418	(716)
016	Office of Management and Budget	436	528	92	3,280	3,406	126
298	Telecommunications Bureau	202	1,928	1,726	1,636	12,814	11,178
028	State Elections Commission	770	789	19	5,932	5,067	(865)
119	Dept. of Economic Development and Commerce	633	2,729	2,096	64,067	18,634	(45,433)
015	Governor's Office	713	437	(276)	5,044	2,929	(2,114)
266	Office of Public Affairs	184	–	(184)	2,875	–	(2,875)
075	Office of the Commissioner of Financial Institutions	85	285	201	2,362	1,890	(472)
023	Department of State	1,153	909	(244)	8,866	5,869	(2,997)
082	Institute of Puerto Rican Culture	–	808	808	64	5,185	5,121
120	Office of the Veteran's Attorney of Puerto Rico	599	249	(350)	4,340	1,597	(2,743)
105	Industrial Commission	132	454	322	1,691	3,008	1,318
189	Forensic Science Bureau	1,359	465	(894)	4,571	2,992	(1,579)
096	Office of the Women's Advocate	388	400	11	2,010	2,734	724
022	Office of the Insurance Commissioner	102	300	198	1,507	1,990	483
069	Department of Consumer Affairs	178	186	9	910	1,221	311
155	State Office of Historic Conservation	349	729	380	2,273	4,830	2,556
030	Off. of Admin. & Transformation of HR in the Gov. of PR	112	129	16	695	837	141
281	Office of the Electoral Comptroller	16	12	(4)	167	78	(89)
060	Office of the Citizen Procurator	40	58	18	451	375	(76)
231	Office of the Patient Advocate	28	71	42	212	453	241
153	Ombudsman for Persons with Disabilities of PR	32	104	72	503	689	186
037	Civil Rights Commission	11	28	18	104	181	77
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	–	–	–	285	–	(285)
220	Correctional Health Services Corporation	5,050	587	(4,463)	21,929	3,768	(18,160)
	Other (b)	42,885	2,047	(40,838)	180,652	10,617	(170,035)
	Unreconciled Vendor Disbursements (c)	8,619	(587)	(9,206)	49,459	(1,174)	(50,633)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

*(figures in \$000s)*

*Continues and Continued...*

<b>ID</b>	<b>Agency</b>	<b>January Actuals</b>	<b>January LP</b>	<b>January Variance</b>	<b>YTD FY23</b>	<b>YTD LP</b>	<b>YTD Variance</b>
	<b>Total</b>	<b>\$464,200</b>	<b>\$472,050</b>	<b>\$7,850</b>	<b>\$2,821,008</b>	<b>\$3,291,845</b>	<b>\$470,837</b>

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.*



**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY23 Actual	YTD LP	YTD Variance
081	Dept. of Education	\$155,526	\$116,957	(\$38,569)	\$1,226,485	\$934,708	(\$291,777)
040	Puerto Rico Police	55,790	58,921	3,131	509,281	446,414	(62,867)
137	Dept. of Correction and Rehabilitation	19,650	16,030	(3,620)	183,191	128,110	(55,081)
010	General Court of Justice	15,502	15,278	(224)	142,196	122,097	(20,098)
071	Dept. of Health	26,509	10,983	(15,526)	131,144	87,772	(43,372)
038	Dept. of Justice	5,740	6,043	303	45,837	48,295	2,458
045	Department of Public Security	10,322	9,862	(460)	86,847	78,817	(8,030)
123	Families and Children Administration	5,798	4,718	(1,081)	69,275	37,703	(31,572)
024	Dept. of Treasury	4,107	5,529	1,422	34,307	44,187	9,881
127	Adm. for Socioeconomic Devt. of the Family	3,132	4,454	1,323	43,878	35,598	(8,280)
050	Dept. of Natural and Environmental Resources	3,175	4,339	1,164	31,051	34,675	3,624
067	Dept. of Labor and Human Resources	3,064	3,732	668	26,249	29,823	3,575
049	Dept. of Transportation and Public Works	3,397	4,144	747	36,177	33,121	(3,056)
095	Mental Health and Addiction Services Admin.	4,451	1,910	(2,541)	20,696	15,268	(5,428)
126	Vocational Rehabilitation Administration	1,964	1,991	27	20,809	15,908	(4,901)
028	Commonwealth Election Commission	1,286	1,346	61	11,074	10,759	(314)
122	Dept. of the Family	1,599	1,404	(195)	16,443	11,221	(5,222)
106	Public Housing Administration	1,958	828	(1,130)	14,395	6,615	(7,780)
124	Child Support Administration	1,079	1,270	190	13,250	10,147	(3,103)
312	Retirement Board	1,136	1,568	432	7,596	12,530	4,933
078	Department of Housing	4,742	1,848	(2,894)	25,390	14,769	(10,621)
311	Gaming Commission	881	730	(151)	5,930	5,838	(92)
087	Dept. of Sports and Recreation	956	1,017	61	7,757	8,125	369
105	Industrial Commission	876	844	(32)	6,576	6,748	172
241	Adm. for Integral Development of Childhood	709	806	97	8,545	6,441	(2,103)
015	Office of the Governor	725	802	76	5,705	6,406	701
055	Dept. of Agriculture	727	827	100	6,193	6,612	419
043	Puerto Rico National Guard	794	864	70	5,862	6,902	1,040
016	Office of Management and Budget	617	724	107	4,722	5,787	1,065

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY23 Actual	YTD LP	YTD Variance
298	Utility Regulatory Board	548	947	399	3,994	7,571	3,576
119	Dept. of Economic Development and Commerce	1,248	1,515	267	10,203	12,107	1,904
069	Dept. of Consumer Affairs	697	555	(143)	5,335	4,434	(901)
023	Dept. of State	411	438	27	3,160	3,499	339
075	Off. of the Financial Institutions Commissioner	456	566	110	3,209	4,523	1,314
082	Institute of Puerto Rican Culture	370	386	15	3,221	3,081	(140)
022	Office of the Commissioner of Insurance	313	427	114	2,399	3,414	1,015
031	General Services Administration	466	494	28	3,860	3,950	90
152	Elderly and Retired People Advocate Office	308	340	32	2,618	2,718	100
271	Office of Technology & Innovation	225	266	41	1,477	2,128	651
060	Citizen's Advocate Office (Ombudsman)	162	175	13	1,332	1,402	69
281	Office of the Electoral Comptroller	175	171	(4)	1,369	1,367	(2)
153	Advocacy for Persons with Disabilities	138	197	59	1,186	1,572	386
279	Public Service Appeals Commission	138	152	14	1,103	1,212	109
096	Women's Advocate Office	152	159	7	1,073	1,267	194
329	Office of Socio-Economic and Community Development	215	195	(20)	1,700	1,555	(144)
139	Parole Board	125	149	24	1,210	1,190	(20)
155	State Historic Preservation Office	147	182	35	1,114	1,455	341
062	Cooperative Development Commission	168	109	(59)	802	874	71
231	Health Advocate Office	87	95	8	702	759	57
120	Veterans Advocate Office	55	47	(8)	396	379	(17)
068	Labor Relations Board	69	45	(24)	484	362	(123)
037	Civil Rights Commission	72	33	(39)	369	265	(104)
030	Puerto Rico Office of Human Resources Management and Trans	260	173	(86)	1,975	1,386	(589)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	66	-	(66)	541	-	(541)
266	Office of Public Affairs	32	-	(32)	255	-	(255)
034	Investigation, Prosecution and Appeals Comsn.	17	22	5	140	174	34
	Other (a)	7	-	(7)	7	-	(7)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency	January Actuals	January LP	January Variance	YTD FY23 Actual	YTD LP	YTD Variance
	Unreconciled Payroll (b)	(6,880)	–	6,880	(56,810)	–	56,810
	<b>Total</b>	<b>\$336,461</b>	<b>\$287,607</b>	<b>(\$48,854)</b>	<b>\$2,745,284</b>	<b>\$2,274,041</b>	<b>(\$471,243)</b>

Footnotes

*(b) Actual payroll includes the Central Government Christmas bonus which was issued in the last week of November.*

*(a) December payroll includes Central Government employee Christmas bonuses.*

*(a) December payroll includes the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan.*

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