



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 May FY23*

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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.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$394M	-\$3M	\$4,214M	-\$677M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$485M	-\$5M	\$4,642M	+\$547M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 31, 2023:

"The negative variance of -\$677M in Payroll is mainly driven by the Special Bonus awarded on December 2022 to certain employees as established in the central government's debt adjustment plan that was not considered in the LP. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment. The largest drivers are Department of Education (\$461M), Police Department (\$115M), and Dept. of Correction and Rehabilitation (\$61M) respectively.

The favorable variance of \$547M in Operating disbursements is due to lower than projected disbursement mainly reflected in Federal Funds. The variance is mainly driven by the Department of Education, Health Department, and Gaming Commission with (\$849M), (\$235M), and (\$132M) respectively. Federal Funds process of reviews and approvals may cause delays and timing differences that result in temporary variances. The variance is partially offset due to higher than projected in the Administration for the Comprehensive Care & Development of Children by \$214M and \$69M in Department of Transportation and Public Works".

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May Variance	YTD FY23		LP	YTD Variance
				Actual	YTD		
081	Dept. of Education	\$194,187	(\$24,240)	\$1,922,327	\$1,460,414		(\$461,913)
040	Puerto Rico Police	79,807	(20,885)	797,182	682,100		(115,082)
137	Dept. of Correction and Rehabilitation	19,676	3,617	261,772	200,163		(61,610)
010	General Court of Justice	15,579	6,621	204,233	190,768		(13,464)
071	Dept. of Health	16,567	(609)	198,165	137,138		(61,028)
038	Dept. of Justice	6,341	2,440	71,752	75,457		3,705
045	Department of Public Security	10,993	3,337	131,859	123,146		(8,713)
123	Families and Children Administration	6,094	761	93,953	58,908		(35,045)
024	Dept. of Treasury	5,077	2,957	52,428	69,039		16,611
127	Adm. for Socioeconomic Devt. of the Family	3,569	2,904	59,043	55,620		(3,423)
050	Dept. of Natural and Environmental Resources	3,252	3,052	44,588	54,176		9,588
067	Dept. of Labor and Human Resources	3,431	1,992	40,552	46,597		6,045
049	Dept. of Transportation and Public Works	3,553	2,469	51,020	51,749		729
095	Mental Health and Addiction Services Admin.	2,318	458	30,241	23,855		(6,386)
126	Vocational Rehabilitation Administration	2,092	800	29,128	24,856		(4,272)
028	Commonwealth Election Commission	1,270	686	16,180	16,811		630
122	Dept. of the Family	2,069	(29)	23,462	17,532		(5,930)
106	Public Housing Administration	1,732	(529)	21,377	10,335		(11,042)
124	Child Support Administration	1,269	576	18,467	15,854		(2,613)
312	Retirement Board	1,178	1,100	12,336	19,577		7,240
078	Department of Housing	4,883	(2,198)	44,633	23,075		(21,558)
311	Gaming Commission	939	122	9,682	9,121		(561)
087	Dept. of Sports and Recreation	1,124	353	11,967	12,695		728

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May Variance	YTD FY23		LP	YTD Variance
				Actual	YTD		
105	Industrial Commission	898	329	10,298	10,543		245
241	Adm. for Integral Development of Childhood	756	415	11,641	10,064		(1,577)
015	Office of the Governor	736	428	8,629	10,009		1,380
055	Dept. of Agriculture	788	414	9,506	10,331		825
043	Puerto Rico National Guard	840	415	9,309	10,783		1,474
016	Office of Management and Budget	648	404	7,320	9,043		1,722
298	Utility Regulatory Board	576	800	6,275	11,829		5,553
119	Dept. of Economic Development and Commerce	1,282	919	15,298	18,916		3,618
069	Dept. of Consumer Affairs	739	67	8,371	6,927		(1,444)
023	Dept. of State	429	207	4,848	5,467		619
075	Off. of the Financial Institutions Commissioner	461	361	5,091	7,067		1,976
082	Institute of Puerto Rican Culture	425	135	5,022	4,814		(208)
022	Office of the Commissioner of Insurance	326	295	3,706	5,335		1,628
031	General Services Administration	502	216	5,926	6,172		246
152	Elderly and Retired People Advocate Office	363	131	4,560	4,246		(313)
271	Office of Technology & Innovation	281	106	2,548	3,325		777
060	Citizen's Advocate Office (Ombudsman)	166	89	1,990	2,190		200
281	Office of the Electoral Comptroller	175	73	2,069	2,136		67
153	Advocacy for Persons with Disabilities	172	114	1,897	2,456		559
279	Public Service Appeals Commission	155	66	1,709	1,894		185
096	Women's Advocate Office	173	58	1,758	1,979		221
329	Office of Socio-Economic and Community Development	232	51	2,621	2,430		(191)
139	Parole Board	147	69	1,819	1,860		41

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May Variance	YTD FY23		LP	YTD Variance
				Actual	YTD		
155	State Historic Preservation Office	146	119	1,726	2,273		547
062	Cooperative Development Commission	182	(23)	1,511	1,365		(146)
231	Health Advocate Office	111	27	1,126	1,186		61
120	Veterans Advocate Office	61	8	633	592		(40)
068	Labor Relations Board	60	6	760	565		(195)
037	Civil Rights Commission	87	(39)	689	415		(275)
030	Puerto Rico Office of Human Resources Management and Trans	291	(39)	3,179	2,166		(1,013)
224	Com. Joint Inf. Comptroller	-	-	-	-		-
226	Com. Legislative Donation	67	(67)	825	-		(825)
266	Office of Public Affairs	32	(32)	384	-		(384)
034	Investigation, Prosecution and Appeals Comsn.	18	14	215	272		57
	Other	2	(2)	14	-		(14)
	Unreconciled Payroll *	(4,995)	4,995	(75,402)	-		75,402
			-				-
Total		\$394,332	(\$3,115)	\$4,214,220	\$3,537,635		(\$676,585)

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.

Negative YTD payroll variance is primarily driven by special bonus related to the POA, not considered in LP FY23. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment.

* 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)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$121,928	\$203,148	\$81,220	1,295,844	2,144,862	\$849,018
071	Health Department	73,141	94,820	21,678	784,638	1,020,361	235,723
311	Gaming Commission	7,058	21,483	14,425	153,534	286,111	132,577
045	Public Security Department	13,244	14,548	1,304	137,626	154,132	16,505
078	Department of Housing	6,348	6,199	(149)	51,761	69,179	17,417
024	Dept. of Treasury	16,077	12,805	(3,272)	202,377	148,589	(53,788)
049	Department of Transportation and Public Works	24,957	6,475	(18,482)	152,999	83,225	(69,775)
137	Department of Correction and Rehabilitation	11,990	13,010	1,020	114,568	136,667	22,099
123	Administration of Families and Children	27,683	14,191	(13,492)	149,680	146,217	(3,463)
010	General Court of Justice	39,494	9,242	(30,252)	110,314	96,614	(13,699)
163	Water and sewage Authority	12,864	-	(12,864)	22,988	-	(22,988)
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,152	9,540	(3,612)	134,806	99,187	(35,619)
050	Department of Natural and Environmental Resources	6,052	13,095	7,042	73,449	144,204	70,754
241	Admin. for the Comprehensive Care & Devel. of Children	39,280	7,326	(31,954)	291,815	77,702	(214,113)
055	Agriculture department	471	1,458	986	16,342	15,019	(1,324)
127	Admin. of Socioeconomic Development of the Family	3,034	4,565	1,532	35,167	47,348	12,181
038	Justice Department	4,092	4,048	(44)	34,785	43,019	8,235
122	Secretariat of the Department of the Family	4,141	2,339	(1,802)	33,724	24,261	(9,463)
067	Department of labor and human resources	4,360	8,015	3,655	32,339	101,594	69,254
126	Vocational Rehabilitation Administration	4,757	2,458	(2,299)	35,745	25,663	(10,082)
329	Office of Socioeconomic Development	5,286	3,835	(1,451)	30,652	40,145	9,493
271	Techology and Innovation Services	925	5,539	4,614	65,975	56,557	(9,418)
124	Administration for the Support of Minors	1,834	1,541	(293)	14,603	16,037	1,434
043	National Guard of Puerto Rico	2,498	2,362	(136)	30,412	24,823	(5,589)
152	Office of the Procurator for the Elderly	3,132	1,847	(1,285)	21,617	19,526	(2,091)
016	Office of Management and Budget	1,085	528	(557)	6,098	5,537	(562)
298	Telecommunications Bureau	239	1,472	1,234	2,970	19,380	16,410
028	State Elections Commission	786	820	34	9,073	8,331	(741)
119	Dept. of Economic Development and Commerce	2,456	2,346	(110)	87,973	28,557	(59,416)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD FY23	YTD LP	YTD Variance
015	Governor's Office	1,067	460	(608)	8,212	4,739	(3,473)
266	Office of Public Affairs	1,248	-	(1,248)	7,205	-	(7,205)
075	Office of the Commissioner of Financial Institutions	354	214	(140)	3,806	2,853	(953)
023	Department of State	795	899	104	11,599	9,507	(2,092)
082	Institute of Puerto Rican Culture	-	839	839	64	8,524	8,460
120	Office of the Veteran's Attorney of Puerto Rico	430	258	(172)	6,865	2,626	(4,239)
105	Industrial Commission	408	341	(67)	3,344	4,540	1,196
189	Forensic Science Bureau	-	470	470	5,297	4,881	(417)
096	Office of the Women's Advocate	610	424	(186)	3,867	4,394	526
022	Office of the Insurance Commissioner	192	225	34	2,270	3,003	733
069	Department of Consumer Affairs	123	159	35	1,480	1,900	419
155	State Office of Historic Conservation	637	736	98	3,854	7,775	3,921
030	Off. of Admin. & Transformation of HR in the Gov. of PR	97	119	22	1,093	1,330	238
281	Office of the Electoral Comptroller	43	13	(31)	237	127	(110)
060	Office of the Citizen Procurator	35	61	26	621	617	(4)
231	Office of the Patient Advocate	36	73	38	350	745	395
153	Ombudsman for Persons with Disabilities of PR	23	109	86	615	1,120	505
037	Civil Rights Commission	36	29	(7)	195	298	102
106	Public Housing Administration	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	-	-	285	-	(285)
220	Correctional Health Services Corporation	5,708	610	(5,099)	34,913	6,195	(28,718)
	Other (b)	14,873	4,152	(10,721)	316,767	18,259	(298,509)
	Unreconciled Vendor Disbursements (c)	4,916	(610)	(5,526)	95,486	(610)	(96,095)
Total		\$483,995	\$478,636	(\$5,359)	\$4,642,299	\$5,189,158	\$546,859

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 that were not projected on the FY23 LP. The YTD variance is mainly driven by Highway and Transportation Authority (\$72M), Contributions to the Municipalities (\$57M), and Authority for the Financing of the Infrastructure of Puerto Rico (\$36M).

(c) Due to the timing and reconciliation between PRIFAS and cash activity data.