



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 April 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

\$321M	-\$24M	\$3,820M	-\$673M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$421M	+\$36M	\$4,158M	+\$552M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2023:

"The negative variance of -\$673M 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 (\$438M), Police Department (\$94M), and Dept. of Correction and Rehabilitation (\$65M) respectively.

The favorable variance of \$552M 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 (\$768M), (\$214M), and (\$118M) . 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 \$182M and \$51M 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	April Actuals	April LP	April Variance	YTD FY23 Actual	YTD LP	YTD Variance
081	Dept. of Education	\$145,786	\$121,931	(\$23,855)	\$1,728,139	\$1,290,467	(\$437,672)
040	Puerto Rico Police	51,909	58,921	7,012	717,376	623,178	(94,197)
137	Dept. of Correction and Rehabilitation	19,374	16,712	(2,662)	242,097	176,870	(65,227)
010	General Court of Justice	15,561	15,927	366	188,654	168,569	(20,085)
071	Dept. of Health	16,823	11,450	(5,374)	181,598	121,179	(60,419)
038	Dept. of Justice	6,251	6,300	48	65,411	66,676	1,265
045	Department of Public Security	11,338	10,281	(1,057)	120,866	108,815	(12,051)
123	Families and Children Administration	6,080	4,918	(1,162)	87,859	52,053	(35,806)
024	Dept. of Treasury	3,082	5,764	2,682	47,351	61,005	13,654
127	Adm. for Socioeconomic Devt. of the Family	3,637	4,644	1,007	55,475	49,148	(6,327)
050	Dept. of Natural and Environmental Resources	3,258	4,523	1,266	41,336	47,872	6,536
067	Dept. of Labor and Human Resources	3,537	3,890	353	37,121	41,175	4,054
049	Dept. of Transportation and Public Works	3,853	4,321	468	47,467	45,727	(1,739)
095	Mental Health and Addiction Services Admin.	2,313	1,992	(322)	27,923	21,079	(6,844)
126	Vocational Rehabilitation Administration	2,020	2,075	55	27,036	21,963	(5,072)
028	Commonwealth Election Commission	1,255	1,404	148	14,910	14,855	(56)
122	Dept. of the Family	1,617	1,464	(153)	21,393	15,492	(5,901)
106	Public Housing Administration	1,721	863	(858)	19,645	9,133	(10,513)
124	Child Support Administration	1,238	1,324	86	17,198	14,009	(3,189)
312	Retirement Board	1,158	1,634	477	11,158	17,299	6,140
078	Department of Housing	4,807	1,927	(2,881)	39,750	20,390	(19,360)
311	Gaming Commission	955	762	(193)	8,743	8,060	(683)
087	Dept. of Sports and Recreation	1,014	1,060	46	10,843	11,218	375
105	Industrial Commission	850	880	31	9,400	9,317	(84)
241	Adm. for Integral Development of Childhood	746	840	95	10,885	8,893	(1,992)
015	Office of the Governor	731	836	104	7,893	8,844	951
055	Dept. of Agriculture	794	863	69	8,717	9,128	411

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY23	YTD	YTD Variance
					Actual	LP	
043	Puerto Rico National Guard	819	900	81	8,469	9,528	1,059
016	Office of Management and Budget	647	755	108	6,672	7,990	1,318
298	Utility Regulatory Board	565	988	423	5,699	10,452	4,753
119	Dept. of Economic Development and Commerce	1,252	1,579	327	14,016	16,715	2,699
069	Dept. of Consumer Affairs	699	578	(121)	7,632	6,121	(1,511)
023	Dept. of State	393	456	64	4,419	4,831	411
075	Off. of the Financial Institutions Commissioner	439	590	151	4,630	6,245	1,615
082	Institute of Puerto Rican Culture	430	402	(28)	4,596	4,254	(343)
022	Office of the Commissioner of Insurance	324	445	121	3,381	4,714	1,333
031	General Services Administration	509	515	7	5,424	5,454	29
152	Elderly and Retired People Advocate Office	361	355	(6)	4,197	3,752	(444)
271	Office of Technology & Innovation	253	278	25	2,267	2,938	671
060	Citizen's Advocate Office (Ombudsman)	165	183	18	1,824	1,935	111
281	Office of the Electoral Comptroller	175	178	3	1,893	1,887	(6)
153	Advocacy for Persons with Disabilities	177	205	28	1,725	2,170	445
279	Public Service Appeals Commission	142	158	16	1,555	1,674	119
096	Women's Advocate Office	156	165	10	1,586	1,749	163
329	Office of Socio-Economic and Community Development	206	203	(3)	2,388	2,147	(241)
139	Parole Board	144	155	12	1,672	1,644	(28)
155	State Historic Preservation Office	150	190	40	1,580	2,008	428
062	Cooperative Development Commission	165	114	(51)	1,330	1,206	(124)
231	Health Advocate Office	103	99	(4)	1,014	1,048	34
120	Veterans Advocate Office	58	49	(8)	571	523	(48)
068	Labor Relations Board	69	47	(22)	700	500	(201)
037	Civil Rights Commission	73	35	(38)	602	366	(236)
030	Puerto Rico Office of Human Resources Management and Trans	292	181	(111)	2,888	1,914	(974)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY23	YTD	YTD Variance
					Actual	LP	
226	Com. Legislative Donation	66	–	(66)	759	–	(759)
266	Office of Public Affairs	32	–	(32)	351	–	(351)
034	Investigation, Prosecution and Appeals Comsn.	18	23	5	198	240	43
	Other	–	–	–	12	–	(12)
	Unreconciled Payroll *	409	–	(409)	(70,407)	–	70,407
				-			-
Total		\$320,997	\$297,332	(\$23,665)	\$3,819,887	\$3,146,417	(\$673,470)

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	April Actuals	April LP	April Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$104,519	\$172,508	\$67,989	1,173,916	1,941,714	\$767,798
071	Health Department	95,531	87,018	(8,513)	711,496	925,541	214,044
311	Gaming Commission	14,976	29,709	14,733	146,476	264,627	118,152
045	Public Security Department	10,768	15,691	4,924	124,382	139,584	15,202
078	Department of Housing	4,177	5,876	1,699	45,413	62,979	17,566
024	Dept. of Treasury	36,138	15,433	(20,706)	186,300	135,784	(50,516)
049	Department of Transportation and Public Works	18,414	8,642	(9,772)	128,043	76,750	(51,293)
137	Department of Correction and Rehabilitation	11,903	14,108	2,205	102,578	123,656	21,079
123	Administration of Families and Children	16,150	13,889	(2,261)	121,997	132,026	10,029
010	General Court of Justice	–	10,024	10,024	70,819	87,372	16,553
087	Department of Recreation and Sports	3,081	2,691	(390)	24,359	23,790	(569)
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,111	9,492	(2,619)	121,654	89,646	(32,007)
050	Department of Natural and Environmental Resources	8,254	12,886	4,632	67,397	131,109	63,712
241	Admin. for the Comprehensive Care & Devel. of Children	28,130	5,959	(22,172)	252,535	70,376	(182,159)
055	Agriculture department	143	1,555	1,411	15,871	13,561	(2,310)
127	Admin. of Socioeconomic Development of the Family	2,314	4,300	1,986	32,134	42,783	10,649
038	Justice Department	6,469	3,906	(2,563)	30,693	38,972	8,279
122	Secretariat of the Department of the Family	2,101	2,203	101	29,584	21,922	(7,662)
067	Department of labor and human resources	2,201	10,300	8,099	27,979	93,579	65,600
126	Vocational Rehabilitation Administration	3,853	2,265	(1,588)	30,988	23,205	(7,783)
329	Office of Socioeconomic Development	294	3,409	3,114	25,366	36,310	10,944
271	Techology and Innovation Services	2,007	5,876	3,868	65,050	51,017	(14,033)
124	Administration for the Support of Minors	588	1,421	833	12,769	14,496	1,727

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY23	YTD LP	YTD Variance
043	National Guard of Puerto Rico	2,618	2,048	(569)	27,913	22,461	(5,453)
152	Office of the Procurator for the Elderly	1,099	1,536	436	18,485	17,679	(806)
016	Office of Management and Budget	856	575	(281)	5,014	5,008	(5)
298	Telecommunications Bureau	193	1,995	1,802	2,731	17,907	15,176
028	State Elections Commission	579	866	287	8,287	7,511	(775)
119	Dept. of Economic Development and Commerce	136	2,719	2,583	6,460	26,211	19,750
015	Governor's Office	646	450	(196)	7,145	4,279	(2,866)
266	Office of Public Affairs	923	–	(923)	5,957	–	(5,957)
075	Office of the Commissioner of Financial Institutions	179	296	117	3,452	2,638	(814)
023	Department of State	617	988	371	10,804	8,609	(2,195)
082	Institute of Puerto Rican Culture	–	886	886	64	7,685	7,622
120	Office of the Veteran's Attorney of Puerto Rico	931	273	(658)	6,435	2,367	(4,067)
105	Industrial Commission	303	471	168	2,937	4,199	1,263
189	Forensic Science Bureau	228	507	279	5,297	4,411	(887)
096	Office of the Women's Advocate	367	400	34	3,257	3,970	713
022	Office of the Insurance Commissioner	172	312	140	2,078	2,777	699
069	Department of Consumer Affairs	168	197	29	1,357	1,741	384
155	State Office of Historic Conservation	576	765	189	3,217	7,040	3,823
030	Off. of Admin. & Transformation of HR in the Gov. of PR	106	138	32	996	1,211	215
281	Office of the Electoral Comptroller	8	13	5	194	115	(79)
060	Office of the Citizen Procurator	36	64	28	586	557	(30)
231	Office of the Patient Advocate	32	77	46	314	671	357
153	Ombudsman for Persons with Disabilities of PR	9	109	100	593	1,011	419
037	Civil Rights Commission	10	31	21	159	268	109
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	–	–	–	285	–	(285)
220	Correctional Health Services Corporation	2,064	644	(1,421)	29,205	5,586	(23,619)
	Other (b)	19,091	2,226	(16,866)	391,075	16,213	(374,862)
	Unreconciled Vendor Disbursements (c)	4,792	(644)	(5,436)	66,211	(2,404)	(68,615)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY23	YTD LP	YTD Variance
	Total	\$420,863	\$457,102	\$36,239	\$4,158,304	\$4,710,522	\$552,218

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.