



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 February 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.

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**

\$383M	-\$97M	\$3,128M	-\$569M
February Total Payroll & Related Costs	February Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$400M	+\$95M	\$3,206M	+\$582M
February Vendor Disbursements	February Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended February 28, 2023:

The negative variance of -\$569M 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. 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 (\$370M), Police Department (\$69M), and Dept. of Correction and Rehabilitation (\$59M) respectively.

Operating disbursements on behalf of the Department of Education, Health Department, and Gaming Commission are (\$625M), (\$203M), and (105M) 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 result in temporary variances. The YTD variance is Partially offset due to higher than projected in the Admin. for the Comprehensive Care & Devel. of Children by \$138M and \$37M in Department of Transportation and Public Works.

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$107,623	\$208,180	\$100,558	943,182	1,568,692	\$625,510
071	Health Department	68,648	98,007	29,359	542,643	745,788	203,144
311	Gaming Commission	23,330	25,725	2,395	109,557	215,296	105,740
045	Public Security Department	8,639	14,516	5,877	98,985	109,946	10,961
078	Department of Housing	5,369	6,600	1,231	37,718	51,070	13,352
024	Dept. of Treasury	15,398	13,701	(1,697)	120,869	108,313	(12,556)
049	Department of Transportation and Public Works	12,067	7,530	(4,537)	99,246	62,147	(37,099)
137	Department of Correction and Rehabilitation	10,555	12,869	2,314	79,749	97,081	17,333
123	Administration of Families and Children	8,522	13,983	5,461	90,815	104,346	13,531
010	General Court of Justice	–	9,100	9,100	60,482	68,491	8,009
087	Department of Recreation and Sports	1,529	2,366	837	13,902	19,125	5,223
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,616	9,458	(3,158)	96,828	70,904	(25,924)
050	Department of Natural and Environmental Resources	1,994	13,710	11,717	46,444	105,532	59,089
241	Admin. for the Comprehensive Care & Devel. of Children	36,220	7,573	(28,647)	196,008	57,155	(138,853)
055	Agriculture department	678	1,419	742	15,057	10,605	(4,452)
127	Admin. of Socioeconomic Development of the Family	1,476	4,548	3,072	23,380	34,026	10,646
038	Justice Department	2,607	4,111	1,505	21,903	31,129	9,226
122	Secretariat of the Department of the Family	1,955	2,330	375	23,886	17,436	(6,450)
067	Department of labor and human resources	1,735	9,247	7,513	22,926	75,848	52,922
126	Vocational Rehabilitation Administration	2,433	2,470	37	23,019	18,535	(4,485)
329	Office of Socioeconomic Development	115	3,880	3,764	18,692	29,134	10,442
271	Techology and Innovation Services	27,043	5,353	(21,690)	56,395	39,812	(16,583)
124	Administration for the Support of Minors	989	1,544	555	11,278	11,567	289

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23	YTD LP	YTD Variance
043	National Guard of Puerto Rico	1,445	2,405	960	22,828	18,085	(4,743)
152	Office of the Procurator for the Elderly	3,316	1,899	(1,417)	16,450	14,317	(2,133)
016	Office of Management and Budget	586	521	(65)	3,866	3,927	61
298	Telecommunications Bureau	729	1,748	1,019	2,365	14,562	12,197
028	State Elections Commission	1,253	789	(463)	7,185	5,857	(1,328)
119	Dept. of Economic Development and Commerce	468	2,642	2,174	6,229	21,276	15,047
015	Governor's Office	672	453	(219)	5,715	3,382	(2,333)
266	Office of Public Affairs	638	–	(638)	3,514	–	(3,514)
075	Office of the Commissioner of Financial Institutions	648	256	(391)	3,010	2,147	(863)
023	Department of State	475	893	419	9,340	6,762	(2,578)
082	Institute of Puerto Rican Culture	–	808	808	64	5,992	5,929
120	Office of the Veteran's Attorney of Puerto Rico	622	249	(373)	4,962	1,846	(3,116)
105	Industrial Commission	606	408	(198)	2,296	3,417	1,120
189	Forensic Science Bureau	448	460	12	5,019	3,452	(1,567)
096	Office of the Women's Advocate	452	422	(30)	2,462	3,156	694
022	Office of the Insurance Commissioner	136	270	134	1,643	2,260	617
069	Department of Consumer Affairs	143	174	31	1,053	1,395	342
155	State Office of Historic Conservation	102	736	634	2,375	5,566	3,191
030	Off. of Admin. & Transformation of HR in the Gov. of PR	82	124	42	777	960	183
281	Office of the Electoral Comptroller	7	12	5	174	90	(84)
060	Office of the Citizen Procurator	67	58	(9)	518	434	(85)
231	Office of the Patient Advocate	27	71	44	239	524	285
153	Ombudsman for Persons with Disabilities of PR	73	107	34	576	796	220
037	Civil Rights Commission	34	28	(6)	137	209	72
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	–	–	–	285	–	(285)
220	Correctional Health Services Corporation	2,397	587	(1,810)	24,326	4,355	(19,971)
	Other (b)	26,738	2,014	(24,724)	285,138	12,631	(272,507)
	Unreconciled Vendor Disbursements (c)	6,700	(587)	(7,287)	40,235	(1,761)	(41,995)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23	YTD LP	YTD Variance
	Total	\$400,403	\$495,768	\$95,365	\$3,205,744	\$3,787,613	\$581,869

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.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23 Actual	YTD LP	YTD Variance
081	Dept. of Education	\$194,416	\$115,735	(\$78,681)	\$1,420,901	\$1,050,443	(\$370,458)
040	Puerto Rico Police	65,130	58,921	(6,208)	574,410	505,335	(69,075)
137	Dept. of Correction and Rehabilitation	20,126	15,862	(4,264)	203,317	143,972	(59,345)
010	General Court of Justice	15,393	15,118	(275)	157,589	137,215	(20,373)
071	Dept. of Health	17,158	10,868	(6,290)	148,302	98,640	(49,662)
038	Dept. of Justice	6,912	5,980	(933)	52,749	54,274	1,525
045	Department of Public Security	11,867	9,759	(2,108)	98,714	88,576	(10,138)
123	Families and Children Administration	6,324	4,668	(1,656)	75,599	42,371	(33,228)
024	Dept. of Treasury	5,301	5,471	170	39,608	49,659	10,051
127	Adm. for Socioeconomic Devt. of the Family	4,076	4,408	332	47,955	40,006	(7,948)
050	Dept. of Natural and Environmental Resources	3,558	4,293	736	34,609	38,968	4,359
067	Dept. of Labor and Human Resources	3,870	3,693	(178)	30,119	33,516	3,397
049	Dept. of Transportation and Public Works	3,868	4,101	233	40,045	37,222	(2,822)
095	Mental Health and Addiction Services Admin.	2,556	1,890	(666)	23,252	17,158	(6,094)
126	Vocational Rehabilitation Administration	2,116	1,970	(146)	22,925	17,878	(5,047)
028	Commonwealth Election Commission	1,295	1,332	37	12,369	12,092	(277)
122	Dept. of the Family	1,682	1,389	(293)	18,125	12,610	(5,515)
106	Public Housing Administration	1,764	819	(945)	16,159	7,434	(8,725)
124	Child Support Administration	1,398	1,256	(142)	14,649	11,403	(3,245)
312	Retirement Board	1,230	1,551	321	8,826	14,081	5,255
078	Department of Housing	4,725	1,829	(2,897)	30,115	16,598	(13,518)
311	Gaming Commission	955	723	(233)	6,886	6,561	(325)
087	Dept. of Sports and Recreation	1,065	1,006	(59)	8,822	9,131	309
105	Industrial Commission	865	836	(30)	7,441	7,584	143
241	Adm. for Integral Development of Childhood	803	798	(6)	9,348	7,239	(2,109)
015	Office of the Governor	732	793	61	6,437	7,199	762

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23 Actual	YTD LP	YTD Variance
055	Dept. of Agriculture	885	819	(67)	7,078	7,431	353
043	Puerto Rico National Guard	915	855	(60)	6,777	7,756	979
016	Office of Management and Budget	642	717	74	5,365	6,504	1,139
298	Utility Regulatory Board	573	937	365	4,567	8,508	3,941
119	Dept. of Economic Development and Commerce	1,272	1,499	227	11,475	13,606	2,131
069	Dept. of Consumer Affairs	838	549	(289)	6,173	4,983	(1,190)
023	Dept. of State	444	433	(11)	3,604	3,932	329
075	Off. of the Financial Institutions Commissioner	470	560	90	3,678	5,083	1,405
082	Institute of Puerto Rican Culture	512	381	(131)	3,733	3,462	(271)
022	Office of the Commissioner of Insurance	332	423	91	2,731	3,837	1,106
031	General Services Administration	538	489	(49)	4,398	4,439	41
152	Elderly and Retired People Advocate Office	840	337	(504)	3,458	3,054	(404)
271	Office of Technology & Innovation	285	263	(21)	1,762	2,391	629
060	Citizen's Advocate Office (Ombudsman)	162	174	12	1,494	1,575	81
281	Office of the Electoral Comptroller	175	169	(5)	1,543	1,536	(7)
153	Advocacy for Persons with Disabilities	191	195	3	1,377	1,766	389
279	Public Service Appeals Commission	160	150	(10)	1,263	1,362	99
096	Women's Advocate Office	189	157	(32)	1,262	1,424	162
329	Office of Socio-Economic and Community Development	255	193	(62)	1,955	1,748	(207)
139	Parole Board	168	147	(21)	1,378	1,338	(40)
155	State Historic Preservation Office	163	180	18	1,277	1,635	358
062	Cooperative Development Commission	184	108	(75)	986	982	(4)
231	Health Advocate Office	106	94	(12)	809	853	45
120	Veterans Advocate Office	58	47	(11)	454	426	(29)
068	Labor Relations Board	74	45	(29)	559	407	(152)
037	Civil Rights Commission	76	33	(44)	445	298	(147)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD FY23 Actual	YTD LP	YTD Variance
030	Puerto Rico Office of Human Resources Management and Trans	318	172	(146)	2,293	1,558	(735)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	72	-	(72)	613	-	(613)
266	Office of Public Affairs	32	-	(32)	287	-	(287)
034	Investigation, Prosecution and Appeals Comsn.	21	22	0	161	196	35
	Other	0	-	(0)	7	-	(7)
	Unreconciled Payroll *	(7,554)	-	7,554	(64,364)	-	64,364
				-			-
	Total	\$382,587	\$285,217	(\$97,370)	\$3,127,871	\$2,559,258	(\$568,613)

Footnotes

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.