



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 December FY23 and Q2 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

\$1,268M	-\$256M	\$1,389M	-\$308M	\$2,409M	-\$422M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$416M	+\$79M	\$1,252M	+\$307M	\$2,357M	+\$463M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2022:

The largest driver of negative -\$422M overall payroll variance is \$-253M and \$-66M greater than projected from the Department of Education and police department payroll year-to-date respectively. The main driver in the variance as of december is due to Special Bonus awarded to certain employees as established in the central government's debt adjustment plan, this bonus was not considered in the LP.

Operating disbursements on behalf of the Department of Education and Department of Health are \$471M and \$145M lower than projected YTD respectively, these variances are due to lower than projected federally-funded disbursements. Such payments have approval processes than can delay disbursements and reimbursements and may result in Increased federal spending later in FY23. Partially offset for operating disbursements of \$89M due to higher disbursetments than projected in the Admin. for the Comprehensive Care & Devel. of Children and \$48M over projected in Dept. of Economic Development and Commerce.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December			December			YTD FY23			
		Actuals (a)	December	LP	Variance	2Q Actuals	2Q LP	2Q Variance	Actual	LP	YTD Variance
081	Dept. of Education	\$308,240	\$145,542		(\$162,697)	\$615,414	\$444,740	(\$170,674)	\$1,070,958	\$817,751	(\$253,207)
040	Puerto Rico Police	64,530	92,886		28,356	251,719	210,729	(40,990)	453,490	387,493	(65,998)
137	Dept. of Correction and Rehabilitation	64,611	19,948		(44,663)	106,534	60,955	(45,579)	163,541	112,080	(51,461)
010	General Court of Justice	29,062	19,012		(10,051)	66,295	58,095	(8,200)	126,694	106,820	(19,874)
071	Dept. of Health	26,365	13,667		(12,698)	59,692	41,763	(17,929)	104,635	76,790	(27,845)
038	Dept. of Justice	10,125	7,520		(2,605)	22,573	22,979	406	40,097	42,252	2,154
045	Department of Public Security	23,087	12,272		(10,814)	46,449	37,502	(8,947)	76,525	68,955	(7,570)
123	Families and Children Administration	29,278	5,871		(23,408)	45,736	17,939	(27,797)	63,477	32,985	(30,492)
024	Dept. of Treasury	8,416	6,880		(1,536)	17,597	21,025	3,427	30,200	38,658	8,459
127	Adm. for Socioeconomic Devt. of the Family	17,330	5,543		(11,787)	24,579	16,938	(7,641)	40,747	31,144	(9,603)
050	Dept. of Natural and Environmental Resources	11,328	5,399		(5,929)	18,205	16,498	(1,706)	27,876	30,336	2,460
067	Dept. of Labor and Human Resources	6,243	4,644		(1,599)	13,325	14,190	865	23,185	26,092	2,907
049	Dept. of Transportation and Public Works	12,642	5,157		(7,485)	21,603	15,759	(5,843)	32,780	28,977	(3,803)
095	Mental Health and Addiction Services Admin.	4,378	2,377		(2,000)	9,372	7,264	(2,108)	16,245	13,357	(2,887)
126	Vocational Rehabilitation Administration	8,434	2,477		(5,957)	12,814	7,569	(5,245)	18,845	13,918	(4,927)
028	Commonwealth Election Commission	2,883	1,675		(1,207)	5,841	5,119	(722)	9,788	9,413	(375)
122	Dept. of the Family	5,960	1,747		(4,212)	9,944	5,339	(4,605)	14,844	9,817	(5,027)
106	Public Housing Administration	3,014	1,030		(1,984)	6,979	3,147	(3,831)	12,437	5,787	(6,650)
124	Child Support Administration	6,538	1,580		(4,958)	8,932	4,828	(4,104)	12,171	8,877	(3,293)
312	Retirement Board	1,978	1,951		(27)	4,409	5,962	1,553	6,461	10,962	4,501
078	Department of Housing	6,132	2,300		(3,832)	12,506	7,027	(5,479)	20,648	12,921	(7,727)
311	Gaming Commission	1,549	909		(640)	3,462	2,778	(684)	5,049	5,107	59
087	Dept. of Sports and Recreation	1,794	1,265		(528)	3,905	3,866	(39)	6,801	7,108	307
105	Industrial Commission	1,407	1,051		(356)	3,193	3,211	18	5,700	5,904	204
241	Adm. for Integral Development of Childhood	3,132	1,003		(2,129)	5,685	3,065	(2,620)	7,836	5,635	(2,200)
015	Office of the Governor	1,299	997		(301)	2,878	3,048	170	4,980	5,604	625
055	Dept. of Agriculture	1,427	1,030		(398)	3,115	3,146	31	5,465	5,785	319
043	Puerto Rico National Guard	1,525	1,075		(451)	3,023	3,284	261	5,068	6,038	970
016	Office of Management and Budget	985	901		(84)	2,291	2,754	463	4,106	5,063	958
298	Utility Regulatory Board	1,242	1,179		(63)	2,449	3,602	1,153	3,446	6,623	3,178
119	Dept. of Economic Development and Commerce	2,380	1,885		(494)	5,149	5,760	612	8,955	10,592	1,637
069	Dept. of Consumer Affairs	1,847	690		(1,157)	2,991	2,110	(881)	4,637	3,879	(758)
023	Dept. of State	738	545		(193)	1,602	1,665	63	2,749	3,061	312
075	Off. of the Financial Institutions Commissioner	688	704		17	1,550	2,152	602	2,752	3,957	1,205
082	Institute of Puerto Rican Culture	791	480		(311)	1,661	1,466	(195)	2,851	2,695	(156)
022	Office of the Commissioner of Insurance	513	532		19	1,184	1,625	440	2,086	2,987	901
031	General Services Administration	892	615		(277)	1,963	1,880	(83)	3,394	3,456	62
152	Elderly and Retired People Advocate Office	668	423		(245)	1,385	1,293	(91)	2,310	2,378	68

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December			December			YTD FY23			
		Actuals (a)	December	LP	Variance	2Q Actuals	2Q LP	2Q Variance	Actual	LP	YTD Variance
271	Office of Technology & Innovation	374	331		(43)	861	1,012	151	1,252	1,862	610
060	Citizen's Advocate Office (Ombudsman)	330	218		(111)	685	667	(18)	1,170	1,226	56
281	Office of the Electoral Comptroller	293	213		(80)	668	650	(18)	1,193	1,196	2
153	Advocacy for Persons with Disabilities	295	245		(50)	615	748	133	1,048	1,375	327
279	Public Service Appeals Commission	243	189		(54)	541	577	36	965	1,061	95
096	Women's Advocate Office	267	197		(70)	538	603	65	922	1,108	187
329	Office of Socio-Economic and Community Development	401	242		(159)	853	740	(113)	1,485	1,361	(124)
139	Parole Board	451	185		(265)	723	566	(156)	1,085	1,041	(44)
155	State Historic Preservation Office	239	226		(12)	547	692	145	967	1,273	306
062	Cooperative Development Commission	253	136		(117)	417	416	(1)	634	764	130
231	Health Advocate Office	165	118		(47)	366	361	(4)	615	664	49
120	Veterans Advocate Office	104	59		(45)	202	180	(22)	341	332	(9)
068	Labor Relations Board	115	56		(59)	243	172	(71)	415	317	(99)
037	Civil Rights Commission	121	41		(80)	196	126	(70)	297	232	(65)
030	Puerto Rico Office of Human Resources Management and Transform	456	216		(240)	996	660	(336)	1,715	1,213	(502)
224	Com. Joint Inf. Comptroller	-	-		-	-	-	-	-	-	-
226	Com. Legislative Donation	127	-		(127)	279	-	(279)	475	-	(475)
266	Office of Public Affairs	56	-		(56)	126	-	(126)	223	-	(223)
034	Investigation, Prosecution and Appeals Comsn.	32	27		(5)	70	83	12	123	152	30
	Unreconciled Payroll (b)	(43,894)	-		43,894	(48,194)	-	48,194	(49,930)	-	49,930
	Total	\$633,875	\$377,464		(\$256,412)	\$1,388,735	\$1,080,324	(\$308,411)	\$2,408,823	\$1,986,434	(\$422,389)

Footnotes

(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.

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD FY23	YTD LP	YTD Variance
		Actuals	December LP	Variance						
081	Dept. of Education	\$146,590	\$205,928	\$59,338	\$372,568	\$673,491	\$300,923	\$700,933	\$1,171,966	\$471,033
071	Health Department	65,797	97,638	31,841	194,689	311,432	116,744	410,078	556,055	145,977
311	Gaming Commission	20,622	26,957	6,335	42,903	75,881	32,978	77,775	160,962	83,187
045	Public Security Department	8,537	14,607	6,069	28,892	43,111	14,220	74,018	80,793	6,774
078	Department of Housing	5,268	6,616	1,348	15,590	21,018	5,429	29,923	38,207	8,283
024	Dept. of Treasury	14,125	14,036	(89)	45,438	40,362	(5,076)	83,803	80,125	(3,678)
049	Department of Transportation and Public Works	15,789	7,846	(7,943)	40,304	22,203	(18,101)	69,958	46,346	(23,611)
137	Department of Correction and Rehabilitation	7,711	12,943	5,232	27,735	37,981	10,246	55,036	71,196	16,160
123	Administration of Families and Children	13,879	13,923	44	38,639	42,715	4,076	70,073	76,892	6,818
010	General Court of Justice	2,425	9,148	6,723	16,755	26,795	10,040	45,335	50,182	4,848
087	Department of Recreation and Sports	720	2,445	1,725	3,281	6,974	3,693	10,463	14,207	3,744
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,199	9,439	(3,760)	37,010	28,814	(8,197)	71,480	52,265	(19,214)
050	Department of Natural and Environmental Resources	7,504	13,758	6,254	20,880	42,897	22,017	37,471	78,597	41,127
241	Admin. for the Comprehensive Care & Devel. of Children	23,904	7,476	(16,427)	66,384	24,843	(41,541)	131,951	42,838	(89,113)
055	Agriculture department	299	1,423	1,124	732	4,183	3,451	13,874	7,760	(6,114)
127	Admin. of Socioeconomic Development of the Family	2,646	4,519	1,873	12,159	14,130	1,971	18,497	25,174	6,676
038	Justice Department	2,478	4,104	1,626	7,386	12,781	5,395	15,662	23,084	7,422
122	Secretariat of the Department of the Family	2,517	2,316	(201)	8,436	7,241	(1,195)	18,164	12,900	(5,264)
067	Department of labor and human resources	2,305	9,595	7,290	5,526	27,567	22,041	20,100	56,610	36,510
126	Vocational Rehabilitation Administration	2,409	2,453	44	9,253	7,753	(1,500)	18,700	13,749	(4,951)
329	Office of Socioeconomic Development	1,334	3,845	2,510	16,234	12,338	(3,897)	17,885	21,674	3,789
271	Techology and Innovation Services	1,114	5,357	4,244	13,629	15,749	2,119	18,786	29,096	10,310
124	Administration for the Support of Minors	2,758	1,533	(1,226)	3,482	4,840	1,357	9,132	8,576	(556)
043	National Guard of Puerto Rico	5,240	2,380	(2,860)	12,202	7,718	(4,484)	19,881	13,484	(6,397)
152	Office of the Procurator for the Elderly	1,797	1,877	80	5,647	6,185	538	11,698	10,712	(986)
016	Office of Management and Budget	90	524	434	867	1,534	666	2,844	2,878	33
298	Telecommunications Bureau	268	1,827	1,560	781	5,178	4,397	1,434	10,885	9,452
028	State Elections Commission	207	789	582	3,111	2,322	(789)	5,162	4,278	(884)
119	Dept. of Economic Development and Commerce	805	2,709	1,904	63,199	8,085	(55,114)	63,434	15,905	(47,529)
018	Planning Board	805	-	(805)	2,259	-	(2,259)	5,128	-	(5,128)
015	Governor's Office	884	451	(432)	2,407	1,385	(1,022)	4,331	2,493	(1,838)
266	Office of Public Affairs	315	-	(315)	1,589	-	(1,589)	2,691	-	(2,691)
075	Office of the Commissioner of Financial Institutions	353	269	(84)	1,010	757	(253)	2,277	1,605	(672)
023	Department of State	2,459	900	(1,559)	3,225	2,628	(596)	7,712	4,960	(2,752)
082	Institute of Puerto Rican Culture	-	808	808	32	2,376	2,344	64	4,377	4,313
120	Office of the Veteran's Attorney of Puerto Rico	586	249	(338)	1,800	732	(1,069)	3,742	1,348	(2,394)
105	Industrial Commission	431	428	(3)	877	1,204	327	1,559	2,554	995

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD FY23	YTD LP	YTD Variance
		Actuals	December LP	Variance						
189	Forensic Science Bureau	347	462	115	1,209	1,355	146	3,212	2,527	(685)
096	Office of the Women's Advocate	290	419	130	801	1,309	508	1,622	2,334	712
022	Office of the Insurance Commissioner	319	283	(36)	944	796	(148)	1,404	1,689	285
069	Department of Consumer Affairs	82	179	97	311	513	202	732	1,035	302
155	State Office of Historic Conservation	388	738	350	1,247	2,218	971	1,924	4,100	2,176
030	Off. of Admin. & Transformation of HR in the Gov. of PR	85	126	41	288	364	76	583	708	125
281	Office of the Electoral Comptroller	14	12	(2)	44	36	(9)	151	65	(85)
060	Office of the Citizen Procurator	31	58	28	128	172	44	411	317	(94)
231	Office of the Patient Advocate	64	71	6	107	208	100	184	382	199
153	Ombudsman for Persons with Disabilities of PR	89	107	18	366	323	(43)	471	585	114
037	Civil Rights Commission	28	28	0	46	83	37	93	153	60
106	Public Housing Administration	-	-	-	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	-	-	142	-	(142)	285	-	(285)
220	Correctional Health Services Corporation	1,760	587	(1,173)	6,146	1,727	(4,419)	16,879	3,181	(13,698)
	Other (b)	14,607	2,028	(12,579)	51,586	4,787	(46,799)	137,767	8,570	(129,197)
	Unreconciled Vendor Disbursements (c)	20,748	(587)	(21,334)	62,162	(587)	(62,749)	40,841	(587)	(41,428)
Total		\$416,213	\$495,626	\$79,412	\$1,251,633	\$1,558,505	\$306,872	\$2,356,808	\$2,819,796	\$462,988

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.