



## **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 November FY23*

## Disclaimer

- The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government, the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

## 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.

**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			
\$834M	-\$33M	\$1,775M	-\$166M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

  

Key Vendor Disbursement Figures			
\$412M	+\$23M	\$1,925M	+\$399M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2022:

The largest driver of negative -\$166M overall payroll variance is \$90.5M and \$94.4M greater than projected from the Department of Education and police department payroll year-to-date respectively. The main driver in the variance of the police department in November is due to a Special Bonus of \$38.8millions 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 \$412M and \$127M 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 \$73M due to higher disbursements than projected in the Admin. for the Comprehensive Care & Devel. of Children and \$49M over projected in Dept. of Economic Development and Commerce.

## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY23 Actual	YTD LP	YTD Variance
081	Dept. of Education	\$167,742	\$166,205	(\$1,537)	\$762,719	\$672,208	(\$90,510)
040	Puerto Rico Police	108,140	58,921	(49,219)	388,961	294,607	(94,354)
137	Dept. of Correction and Rehabilitation	22,347	22,780	433	98,930	92,132	(6,798)
010	General Court of Justice	20,102	21,711	1,608	97,632	87,808	(9,823)
071	Dept. of Health	17,904	15,607	(2,297)	78,270	63,123	(15,147)
038	Dept. of Justice	6,705	8,587	1,883	29,973	34,732	4,759
045	Department of Public Security	13,340	14,015	675	53,438	56,682	3,244
123	Families and Children Administration	10,571	6,704	(3,867)	34,199	27,114	(7,084)
024	Dept. of Treasury	5,041	7,857	2,816	21,783	31,778	9,995
127	Adm. for Socioeconomic Devt. of the Family	4,058	6,330	2,272	23,417	25,601	2,184
050	Dept. of Natural and Environmental Resources	3,825	6,166	2,341	16,548	24,937	8,389
067	Dept. of Labor and Human Resources	3,873	5,303	1,430	16,942	21,448	4,505
049	Dept. of Transportation and Public Works	5,230	5,889	659	20,137	23,819	3,682
095	Mental Health and Addiction Services Admin.	2,715	2,715	(0)	11,867	10,980	(887)
126	Vocational Rehabilitation Administration	2,401	2,829	428	10,411	11,441	1,030
028	Commonwealth Election Commission	1,640	1,913	273	6,906	7,738	832
122	Dept. of the Family	2,429	1,995	(434)	8,885	8,070	(815)
106	Public Housing Administration	2,080	1,176	(904)	9,423	4,757	(4,666)
124	Child Support Administration	1,307	1,804	497	5,633	7,297	1,664
312	Retirement Board	1,317	2,228	911	4,483	9,011	4,528
078	Department of Housing	3,378	2,626	(752)	14,516	10,621	(3,895)
311	Gaming Commission	1,043	1,038	(5)	3,499	4,198	699
087	Dept. of Sports and Recreation	1,136	1,445	309	5,007	5,843	836
105	Industrial Commission	952	1,200	248	4,293	4,853	560
241	Adm. for Integral Development of Childhood	1,004	1,145	142	4,704	4,632	(71)
015	Office of the Governor	848	1,139	292	3,681	4,607	926
055	Dept. of Agriculture	910	1,176	266	4,038	4,755	717
043	Puerto Rico National Guard	822	1,227	405	3,543	4,963	1,421

## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY23 Actual	YTD LP	YTD Variance
016	Office of Management and Budget	692	1,029	337	3,121	4,162	1,041
298	Utility Regulatory Board	645	1,346	701	2,204	5,445	3,240
119	Dept. of Economic Development and Commerce	1,514	2,153	638	6,575	8,707	2,131
069	Dept. of Consumer Affairs	616	788	172	2,790	3,188	398
023	Dept. of State	468	622	154	2,011	2,516	505
075	Off. of the Financial Institutions Commissioner	458	804	346	2,065	3,253	1,188
082	Institute of Puerto Rican Culture	470	548	78	2,060	2,216	155
022	Office of the Commissioner of Insurance	367	607	240	1,573	2,455	882
031	General Services Administration	585	702	117	2,502	2,841	339
152	Elderly and Retired People Advocate Office	397	483	87	1,642	1,955	313
271	Office of Technology & Innovation	260	378	118	878	1,530	652
060	Citizen's Advocate Office (Ombudsman)	194	249	55	841	1,008	167
281	Office of the Electoral Comptroller	200	243	43	900	983	83
153	Advocacy for Persons with Disabilities	174	279	106	753	1,130	377
279	Public Service Appeals Commission	160	216	56	723	872	149
096	Women's Advocate Office	150	225	76	654	911	257
329	Office of Socio-Economic and Community Development	251	277	25	1,083	1,118	35
139	Parole Board	148	212	64	634	856	222
155	State Historic Preservation Office	162	259	97	728	1,046	318
062	Cooperative Development Commission	88	155	67	381	628	247
231	Health Advocate Office	116	135	19	450	546	96
120	Veterans Advocate Office	53	67	14	237	273	36
068	Labor Relations Board	68	64	(4)	301	260	(40)
037	Civil Rights Commission	41	47	7	176	191	15
030	Puerto Rico Office of Human Resources Management and Transform	299	247	(53)	1,259	997	(262)
224	Com. Joint Inf. Comptroller	–	–	–	–	–	–
226	Com. Legislative Donation	86	–	(86)	348	–	(348)
266	Office of Public Affairs	37	–	(37)	166	–	(166)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

*(figures in \$000s)*

*Continues and Continued...*

<b>ID</b>	<b>Agency</b>	<b>November Actuals</b>	<b>November LP</b>	<b>November Variance</b>	<b>YTD FY23 Actual</b>	<b>YTD LP</b>	<b>YTD Variance</b>
034	Investigation, Prosecution and Appeals Comsn.	21	31	10	90	125	35
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(4,748)	-	4,748	(6,035)	-	6,035
	<b>Total</b>	<b>\$416,832</b>	<b>\$383,901</b>	<b>(\$32,932)</b>	<b>\$1,774,948</b>	<b>\$1,608,971</b>	<b>(\$165,977)</b>

Footnotes

*(a) Includes gross payroll for various other agencies.*

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



## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$94,201	\$168,944	\$74,743	\$554,344	\$966,038	\$411,695
071	Health Department	73,100	83,723	10,624	331,209	458,417	127,208
311	Gaming Commission	14,058	27,048	12,990	57,153	134,005	76,852
045	Public Security Department	7,753	14,379	6,626	65,481	66,186	705
078	Department of Housing	3,585	5,659	2,074	24,655	31,591	6,936
024	Dept. of Treasury	17,383	14,061	(3,322)	69,678	66,089	(3,590)
049	Department of Transportation and Public Works	8,249	7,870	(380)	54,168	38,500	(15,668)
137	Department of Correction and Rehabilitation	10,869	12,883	2,014	47,325	58,253	10,928
123	Administration of Families and Children	12,497	12,966	470	56,195	62,969	6,774
010	General Court of Justice	6,275	9,142	2,867	42,910	41,035	(1,876)
087	Department of Recreation and Sports	1,558	2,451	893	9,743	11,762	2,019
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,221	8,843	(4,378)	58,281	42,827	(15,454)
050	Department of Natural and Environmental Resources	4,066	12,230	8,164	28,178	64,840	36,662
241	Admin. for the Comprehensive Care & Devel. of Children	29,014	5,923	(23,091)	108,048	35,362	(72,685)
055	Agriculture department	235	1,419	1,184	13,574	6,337	(7,237)
127	Admin. of Socioeconomic Development of the Family	1,968	4,064	2,097	15,851	20,654	4,803
038	Justice Department	2,940	3,691	751	13,184	18,980	5,796
122	Secretariat of the Department of the Family	2,577	2,082	(494)	15,647	10,584	(5,063)
067	Department of labor and human resources	1,734	9,438	7,703	17,796	47,015	29,220
126	Vocational Rehabilitation Administration	2,591	2,158	(433)	16,292	11,296	(4,995)
329	Office of Socioeconomic Development	1,505	3,285	1,780	16,551	17,829	1,278
271	Techology and Innovation Services	11,521	5,358	(6,163)	17,672	23,738	6,066
124	Administration for the Support of Minors	486	1,352	866	6,374	7,043	670
043	National Guard of Puerto Rico	2,305	1,991	(315)	14,641	11,104	(3,537)
152	Office of the Procurator for the Elderly	1,911	1,514	(396)	9,901	8,835	(1,066)
016	Office of Management and Budget	612	524	(87)	2,754	2,354	(401)
298	Telecommunications Bureau	256	1,820	1,564	1,166	9,058	7,892

## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY23	YTD LP	YTD Variance
028	State Elections Commission	2,261	789	(1,472)	4,955	3,489	(1,467)
119	Dept. of Economic Development and Commerce	50,199	2,534	(47,665)	62,629	13,196	(49,433)
018	Planning Board	1,076	–	(1,076)	4,323	–	(4,323)
015	Governor's Office	695	420	(274)	3,447	2,041	(1,406)
266	Office of Public Affairs	384	–	(384)	2,376	–	(2,376)
075	Office of the Commissioner of Financial Institutions	413	270	(144)	1,924	1,336	(588)
023	Department of State	347	900	554	5,254	4,060	(1,194)
082	Institute of Puerto Rican Culture	–	808	808	64	3,570	3,506
120	Office of the Veteran's Attorney of Puerto Rico	584	249	(335)	3,156	1,100	(2,056)
105	Industrial Commission	285	429	144	1,128	2,127	999
189	Forensic Science Bureau	412	462	50	2,865	2,065	(800)
096	Office of the Women's Advocate	266	378	112	1,332	1,915	583
022	Office of the Insurance Commissioner	375	284	(91)	1,085	1,406	321
069	Department of Consumer Affairs	104	180	75	650	855	205
155	State Office of Historic Conservation	669	707	39	1,536	3,362	1,826
030	Off. of Admin. & Transformation of HR in the Gov. of PR	97	126	29	498	582	84
281	Office of the Electoral Comptroller	21	12	(9)	136	53	(83)
060	Office of the Citizen Procurator	11	58	47	380	258	(122)
231	Office of the Patient Advocate	16	71	54	120	312	192
153	Ombudsman for Persons with Disabilities of PR	181	101	(80)	382	479	97
037	Civil Rights Commission	8	28	20	65	125	60
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	–	–	–	285	–	(285)
220	Correctional Health Services Corporation	2,387	587	(1,800)	15,119	2,594	(12,525)
	Other (b)	12,742	1,442	(11,300)	123,160	6,542	(116,618)
	Unreconciled Vendor Disbursements (c)	12,230	–	(12,230)	19,593	–	(19,593)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY23	YTD LP	YTD Variance
	<b>Total</b>	<b>\$412,233</b>	<b>\$435,654</b>	<b>\$23,421</b>	<b>\$1,925,233</b>	<b>\$2,324,170</b>	<b>\$398,937</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.