



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 March FY23 and Q3 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

\$371M	-\$81M	\$1,090M	-\$227M	\$3,499M	-\$650M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$541M	-\$75M	\$1,406M	+\$28M	\$3,747M	+\$507M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended March 31, 2023:

"The negative variance of -\$650M 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 (\$413M), Police Department (\$101M), and Dept. of Correction and Rehabilitation (\$62M) respectively.

The favorable variance of \$507M in Operating disbursements is due to lower than projected disbursement mainly reflected in Federal Funds, the major variance are the Department of Education, Health Department, and Gaming Commission are (\$699M), (\$222M), and (103M) . 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 Admin. for the Comprehensive Care & Devel. of Children by \$159M and \$41M 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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$126,215	\$200,514	\$74,299	\$368,463	\$597,240	\$228,776	1,069,397	1,769,206	\$699,809
071	Health Department	73,322	92,735	19,413	218,960	282,468	63,508	615,966	838,523	222,557
311	Gaming Commission	21,943	19,622	(2,321)	53,725	73,957	20,232	131,500	234,918	103,419
045	Public Security Department	14,630	13,947	(683)	39,596	43,100	3,504	113,615	123,893	10,278
078	Department of Housing	3,518	6,033	2,515	11,313	18,896	7,584	41,236	57,103	15,867
024	Dept. of Treasury	29,293	12,039	(17,254)	66,358	40,227	(26,131)	150,162	120,352	(29,810)
049	Department of Transportation and Public Works	10,382	5,961	(4,422)	39,671	21,761	(17,910)	109,629	68,108	(41,521)
137	Department of Correction and Rehabilitation	10,926	12,467	1,541	35,639	38,353	2,714	90,675	109,549	18,874
123	Administration of Families and Children	15,032	13,791	(1,240)	35,773	41,245	5,472	105,846	118,137	12,290
010	General Court of Justice	10,337	8,857	(1,479)	25,484	27,166	1,681	70,819	77,348	6,529
087	Department of Recreation and Sports	7,376	1,974	(5,402)	10,815	6,892	(3,923)	21,278	21,099	(179)
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,714	9,250	(3,464)	38,063	27,889	(10,174)	109,542	80,155	(29,388)
050	Department of Natural and Environmental Resources	12,699	12,690	(9)	23,461	39,625	16,164	59,142	118,223	59,080
241	Admin. for the Comprehensive Care & Devel. of Children	28,396	7,262	(21,134)	92,453	21,579	(70,874)	224,404	64,417	(159,987)
055	Agriculture department	670	1,401	731	1,854	4,246	2,392	15,727	12,006	(3,721)
127	Admin. of Socioeconomic Development of the Family	6,440	4,457	(1,983)	11,322	13,309	1,987	29,820	38,483	8,663
038	Justice Department	2,322	3,937	1,615	8,562	11,982	3,419	24,224	35,066	10,842
122	Secretariat of the Department of the Family	3,597	2,284	(1,313)	9,318	6,819	(2,499)	27,482	19,719	(7,763)
067	Department of labor and human resources	2,853	7,432	4,579	5,679	26,669	20,990	25,779	83,279	57,500
126	Vocational Rehabilitation Administration	4,116	2,405	(1,711)	8,435	7,190	(1,244)	27,135	20,940	(6,195)
329	Office of Socioeconomic Development	6,380	3,768	(2,613)	7,187	11,228	4,041	25,072	32,901	7,829
271	Technology and Innovation Services	6,648	5,329	(1,319)	44,257	16,046	(28,211)	63,043	45,142	(17,901)
124	Administration for the Support of Minors	903	1,508	605	3,049	4,499	1,450	12,181	13,075	894

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY23	YTD LP	YTD Variance
043	National Guard of Puerto Rico	2,468	2,327	(141)	5,415	6,928	1,513	25,295	20,412	(4,883)
152	Office of the Procurator for the Elderly	936	1,827	891	5,688	5,432	(256)	17,385	16,144	(1,242)
016	Office of Management and Budget	292	506	215	1,313	1,555	242	4,158	4,433	276
298	Telecommunications Bureau	173	1,351	1,178	1,104	5,027	3,923	2,538	15,913	13,374
028	State Elections Commission	523	789	266	2,545	2,368	(178)	7,708	6,646	(1,062)
119	Dept. of Economic Development and Commerce	95	2,216	2,120	1,196	7,587	6,391	6,324	23,492	17,167
015	Governor's Office	783	447	(336)	2,168	1,337	(831)	6,499	3,829	(2,669)
266	Office of Public Affairs	1,520	-	(1,520)	2,343	-	(2,343)	5,034	-	(5,034)
075	Office of the Commissioner of Financial Institutions	264	196	(68)	996	737	(259)	3,274	2,342	(931)
023	Department of State	847	859	12	2,475	2,661	186	10,187	7,621	(2,566)
082	Institute of Puerto Rican Culture	-	808	808	-	2,423	2,423	64	6,800	6,736
120	Office of the Veteran's Attorney of Puerto Rico	542	249	(293)	1,762	746	(1,016)	5,504	2,095	(3,409)
105	Industrial Commission	337	311	(26)	1,074	1,173	99	2,633	3,728	1,094
189	Forensic Science Bureau	50	451	401	1,857	1,376	(481)	5,069	3,904	(1,165)
096	Office of the Women's Advocate	428	414	(15)	1,269	1,235	(33)	2,890	3,569	679
022	Office of the Insurance Commissioner	264	206	(58)	502	776	274	1,906	2,465	559
069	Department of Consumer Affairs	136	148	12	457	509	52	1,189	1,544	354
155	State Office of Historic Conservation	265	709	444	716	2,174	1,458	2,640	6,275	3,634
030	Off. of Admin. & Transformation of HR in the Gov. of PR	113	113	(0)	307	365	58	890	1,073	183
281	Office of the Electoral Comptroller	12	12	(0)	35	36	1	186	102	(84)
060	Office of the Citizen Procurator	32	58	27	139	175	36	550	492	(58)
231	Office of the Patient Advocate	44	71	27	99	212	113	283	594	311
153	Ombudsman for Persons with Disabilities of PR	7	106	99	112	317	205	583	902	319
037	Civil Rights Commission	12	28	16	56	85	28	149	237	88
106	Public Housing Administration	-	-	-	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-	285	-	(285)
220	Correctional Health Services Corporation	2,815	587	(2,228)	10,261	1,761	(8,501)	27,140	4,942	(22,198)
	Other (b)	111,172	1,356	(109,816)	173,348	5,417	(167,931)	371,984	13,987	(357,997)
	Unreconciled Vendor Disbursements (c)	6,167	-	(6,167)	28,923	(1,174)	(30,097)	70,718	(1,761)	(72,478)
Total		\$541,006	\$465,806	(\$75,199)	\$1,405,599	\$1,433,624	\$28,025	\$3,746,740	\$4,253,420	\$506,680

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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY23 Actual	YTD LP	YTD Variance
081	Dept. of Education	\$161,453	\$118,093	(\$43,359)	\$511,395	\$350,785	(\$160,610)	\$1,582,353	\$1,168,536	(\$413,817)
040	Puerto Rico Police	91,056	58,921	(32,135)	211,976	176,764	(35,212)	665,466	564,257	(101,210)
137	Dept. of Correction and Rehabilitation	19,406	16,186	(3,220)	59,182	48,078	(11,104)	222,723	160,158	(62,565)
010	General Court of Justice	15,504	15,426	(78)	46,399	45,822	(577)	173,093	152,641	(20,451)
071	Dept. of Health	16,473	11,089	(5,384)	60,140	32,940	(27,200)	164,775	109,730	(55,045)
038	Dept. of Justice	6,410	6,102	(308)	19,062	18,124	(938)	59,159	60,376	1,217
045	Department of Public Security	10,813	9,958	(856)	33,003	29,579	(3,424)	109,528	98,534	(10,994)
123	Families and Children Administration	6,179	4,763	(1,416)	18,302	14,149	(4,152)	81,779	47,135	(34,644)
024	Dept. of Treasury	4,661	5,583	922	14,069	16,583	2,514	44,269	55,241	10,972
127	Adm. for Socioeconomic Devt. of the Family	3,883	4,498	615	11,091	13,360	2,269	51,838	44,504	(7,334)
050	Dept. of Natural and Environmental Resources	3,470	4,381	911	10,203	13,013	2,810	38,079	43,349	5,270
067	Dept. of Labor and Human Resources	3,465	3,768	303	10,398	11,192	794	33,584	37,284	3,701
049	Dept. of Transportation and Public Works	3,569	4,185	616	10,834	12,430	1,596	43,614	41,407	(2,207)
095	Mental Health and Addiction Services Admin.	2,357	1,929	(428)	9,365	5,730	(3,635)	25,610	19,087	(6,523)
126	Vocational Rehabilitation Administration	2,090	2,010	(80)	6,170	5,970	(200)	25,016	19,888	(5,127)
028	Commonwealth Election Commission	1,286	1,359	73	3,867	4,038	171	13,655	13,451	(204)
122	Dept. of the Family	1,650	1,418	(233)	4,931	4,211	(720)	19,776	14,028	(5,748)
106	Public Housing Administration	1,765	836	(929)	5,487	2,482	(3,005)	17,924	8,270	(9,654)
124	Child Support Administration	1,311	1,282	(29)	3,789	3,808	19	15,960	12,685	(3,275)
312	Retirement Board	1,174	1,583	409	3,540	4,702	1,162	10,001	15,664	5,663
078	Department of Housing	4,828	1,866	(2,962)	14,295	5,543	(8,752)	34,943	18,464	(16,479)
311	Gaming Commission	902	738	(165)	2,739	2,191	(548)	7,788	7,298	(489)
087	Dept. of Sports and Recreation	1,007	1,027	20	3,028	3,049	21	9,829	10,158	329
105	Industrial Commission	1,110	853	(257)	2,851	2,532	(319)	8,551	8,436	(114)
241	Adm. for Integral Development of Childhood	792	814	22	2,304	2,417	113	10,140	8,053	(2,087)
015	Office of the Governor	724	809	85	2,182	2,404	222	7,161	8,008	847
055	Dept. of Agriculture	846	835	(10)	2,458	2,481	23	7,924	8,266	342
043	Puerto Rico National Guard	873	872	(2)	2,582	2,590	8	7,650	8,628	978
016	Office of Management and Budget	661	731	70	1,920	2,172	252	6,025	7,235	1,210
298	Utility Regulatory Board	568	957	389	1,689	2,841	1,152	5,135	9,465	4,330
119	Dept. of Economic Development and Commerce	1,288	1,530	241	3,808	4,544	735	12,763	15,135	2,372
069	Dept. of Consumer Affairs	760	560	(200)	2,295	1,664	(632)	6,933	5,543	(1,390)
023	Dept. of State	423	442	19	1,278	1,313	35	4,027	4,374	348
075	Off. of the Financial Institutions Commissioner	513	571	59	1,439	1,697	259	4,191	5,655	1,464
082	Institute of Puerto Rican Culture	433	389	(44)	1,316	1,156	(159)	4,167	3,852	(315)
022	Office of the Commissioner of Insurance	325	431	107	970	1,281	311	3,056	4,268	1,212
031	General Services Administration	517	499	(18)	1,522	1,483	(39)	4,916	4,939	23
152	Elderly and Retired People Advocate Office	378	343	(35)	1,526	1,020	(506)	3,836	3,398	(438)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY23 Actual	YTD LP	YTD Variance
271	Office of Technology & Innovation	252	269	17	762	799	37	2,014	2,660	646
060	Citizen's Advocate Office (Ombudsman)	165	177	12	489	526	37	1,660	1,753	93
281	Office of the Electoral Comptroller	175	173	(2)	525	513	(12)	1,718	1,709	(9)
153	Advocacy for Persons with Disabilities	170	199	28	500	590	90	1,548	1,965	417
279	Public Service Appeals Commission	150	153	4	447	455	8	1,413	1,516	103
096	Women's Advocate Office	168	160	(8)	509	475	(33)	1,430	1,584	154
329	Office of Socio-Economic and Community Development	228	196	(31)	698	584	(114)	2,182	1,944	(238)
139	Parole Board	150	150	1	443	447	4	1,528	1,488	(40)
155	State Historic Preservation Office	153	184	31	463	546	83	1,430	1,818	389
062	Cooperative Development Commission	179	110	(68)	531	328	(203)	1,165	1,092	(72)
231	Health Advocate Office	103	96	(7)	297	285	(12)	912	949	37
120	Veterans Advocate Office	59	48	(11)	173	142	(30)	514	474	(40)
068	Labor Relations Board	73	46	(27)	216	136	(80)	631	452	(179)
037	Civil Rights Commission	84	34	(50)	233	100	(133)	529	332	(198)
030	Puerto Rico Office of Human Resources Management and Trans	303	175	(128)	881	520	(361)	2,596	1,733	(863)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	80	-	(80)	218	-	(218)	693	-	(693)
266	Office of Public Affairs	32	-	(32)	97	-	(97)	319	-	(319)
034	Investigation, Prosecution and Appeals Comsn.	19	22	3	58	65	8	180	218	37
	Other	5	-	(5)	12	-	(12)	12	-	(12)
	Unreconciled Payroll *	(6,452)	-	6,452	(20,886)	-	20,886	(70,816)	-	70,816
	Total	\$371,020	\$289,828	(\$81,191)	\$1,090,068	\$862,652	(\$227,416)	\$3,498,890	\$2,849,086	(\$649,805)

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.