

# **NTEU Chapter 193 – General Membership Assembly Minutes**



**Chapter: NTEU – Chapter 193**

**Date:** Saturday, August 9, 2025

**Time:** 11:30 a.m.

**Meeting:** Virtual – Zoom

**Required Quorum:** 20 members in good standing (Local Bylaw Part V, Sec. 5)

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## **I. Assembly Opening**

- a. Call to Order by Vice President Katherine Montanez
- b. Determination of quorum by Secretary Daisy Felix
  - i. At the time of Call to Order there were 36 members in good standing present.
- c. Reading of Assembly Rules by Vice President Katherine Montanez

## **II. Introduction and Welcome, Mrs. Katherine Montañez**

- a. It was addressed the reason for chapter assembly being delayed to this date. These included:
  - i. In the transitional process of the office, no operational, administrative nor representational information was handed over to newly appointed chapter officials. This imposed a burden on the chapter officials to gather financial documentation, member records, equipment and other.
  - ii. The election rerun process governed by DOL and how it limited the chapter official's capacity to communicate as usual.
  - iii. The significant impact of this year's policy changes and presidential executive orders governing the federal workforce, which have directly affected our membership. She noted that these abrupt and unpredictable changes have had an adverse effect on

the chapter's daily operations, disrupting established processes and requiring rapid adaptation to new regulatory requirements.

### **III. Secretary's Message, Mrs. Daisy M. Félix**

- a. Chapter Initiatives implemented and on development during this period:
  - i. Expansion of current chapter committees beyond the Representation and Onboarding Committees. These Include:
    - Communications Committee
    - Education and Training Committee
    - Membership and Engagement Committee
    - Nominations and Elections Committee
  - ii. Implementation of NTEU Cares Initiative for philanthropic and Community Service efforts.
  - iii. Development of New Local Training Curriculum adapted to IRS Puerto Rico most common stewardship/representational issues and needs.
  - iv. Expansion and training for local chapter stewards. This allows the chapter to have equal representation at all Post of Duties. Chapter Cadre has been
  - v. Development of Standard Operating Procedures (SOP) and Rules to improve local chapter administrative and operating processes.
    - *"Use and Handling of Chapter Resources SOP"*
    - *"Local Chapter Officers Transition Process and Responsibilities SOP"*
  - vi. Established a Union Alliance with other federal employees' chapters (e.g. AFGE, CBP, Veterans Affairs, NPMHU, NPCAU) to address arising challenges per new presidential executive orders and policies for the federal workforce.
  - vii. Communication channels were established with state government entities to proactively manage the implications and consequences of recent executive orders, as well as to identify effective ways to

support federal employees in the face of potential threats to their job stability and rights. This process included regular information exchange and interagency coordination to anticipate scenarios, mitigate risks, and advocate for the interests of IRS and other federal employees.

- Meeting with Pablo J. Hernández, Resident Commissioner of Puerto Rico
- Meeting with the Department of Labor and Human Resources of Puerto Rico

#### **IV. Prior Assembly Minutes, Mrs. Daisy M. Félix Turbides**

- a. Prior Assembly minutes are unavailable for reading. Prior Assembly was held on Saturday June 8, 2024, by Mrs. Lorena Montan. Minutes for this assembly were not transferred to new chapter Board of Directors.
- b. It was agreed, should the minutes be recovered, it would be shared with the membership.

#### **V. Treasurer's Report, Mr. Luis J. Cortés**

- a. During fiscal year 2024, NTEU Chapter 193 maintained a solid financial position, meeting its federal and state legal obligations, preserving funds, and serving a total membership of 1,989 active members.
- b. Union dues ranged from a minimum of \$16.05 to a maximum of \$25.78 per member per month.
- c. As transitional process started for new Board of Directors, some irregularities were found and investigated. Since there is no evidence or meeting minutes to explain certain payments that were outside the normal process; these matters were reported to the National office and to the DOL.
- d. **LM-3:** Membership and dues data reported—a total of 1,989 members; minimum dues \$16.05, maximum dues \$25.78.

- e. **Form 990-EZ (IRS):** Electronically filed on 08/08/2025; income \$101,195, expenses \$61,669, net assets \$105,862.
- f. **Form 480.7(OE) – State Contribution (PR):** Electronically filed on 07/31/2025; income \$101,195, expenses \$61,668, net assets \$105,862.
- g. All financial Reports discussed are included as Exhibits at the end of the assembly minutes.

## **VI. President's Message, Mr. Ulises Sánchez**

- a. Local/National cases and reports updates:
  - i. Reasonable Accommodation 90-days Interim Guidance
  - ii. AWOL Guidance
  - iii. Article 23 Operation 1 and Operation 2 negotiation status
  - iv. Meeting with Residents Commissioner Pablo J Hernández
  - v. DRP 2.0 Employee Status
  - vi. DOL POD visits to update membership addresses
  - vii. DOL Supervised re-election process and current election status
  - viii. Current Parking Situation at IRS PODs after Return to Office
  - ix. Chapter Dues Collection Status

## **VII. Achievements and Recognitions, Mr. Ulises Sánchez**

- a. Membership Recognition 2025
  - i. Sustaining Membership: 70 Percent Membership for 20 Years
- b. Communications Awards 2025
  - i. Second Place for Highest Honor in Chapter Communications
- c. Phillip D. O'Rourke Memorial Award: Ulises Sánchez and Chapter 193

## **VIII. Open Floor for Motions and New Business**

- a. Nine (9) motions were presented on the floor, for which five (5) were approved and four (4) were denied.

- i. **Motion for any member who attended the previous assembly be granted the floor to share any relevant information they recall for the benefit of all attendees.**
  - Motion denied by a simple majority (60%)
- ii. **Motion to involve the Chapter in negotiation for a designated smoking area in POD Puma.**
  - Motion denied by a simple majority (52%)
- iii. **Motion for the general assembly not to be considered a general assembly and instead to be considered a meeting.**
  - Motion denied by a simple majority (60%)
- iv. **Motion to have more active stewardship representation throughout all Post of Duty (PODs).**
  - Motion approved by simple majority (95%)
- v. **Motion to grant the appropriate forum to the union to clarify the situation regarding DOL and the accusations presented here against me (Mrs. Lorena Montan).**
  - Motion denied by a simple majority (73%)
- vi. **Motion to hold an extraordinary in-person assembly with DOL and NTEU National so that Mrs. Montan can present her clarifications.**
  - Motion approved by simple majority (54%)
- vii. **Motion for votes, meetings, and assemblies to be held both in-person and virtually, to provide access to all union members.**
  - Motion approved by simple majority (65%)
- viii. **Motion to submit drafts of standard operating procedures (SOP) regarding transition and use of chapter-owned equipment to the union. Once validated, initiate the proper process to amend the chapter's local bylaws. These may be put to a vote at the extraordinary assembly.**
  - Motion approved by simple majority (90%)

ix. **Motion to adjourn the assembly.**

- Motion approved by simple majority (94%)

**IX. Pending Business**

- a. Announcement of the date for the Extraordinary Assembly.
- b. Posting of Assembly Minutes on Chapter's website

**X. Adjournment of Assembly**

- a. Summary of Motions and Pending Business vote results per Robert's Rules of Order.
- b. Time of Adjournment: 4:07pm

**EXHIBIT 001**

**NTEU**

*Puerto Rico*

**CHAPTER 193**



## Annual Financial Report – NTEU Chapter 193

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**Fiscal Year:** January 1 – December 31, 2024

**Presented by:** Luis J. Cortés, Treasurer

**Submission Date:** August 9, 2025

### 1. Introduction

During fiscal year 2024, NTEU Chapter 193 maintained a solid financial situation, meeting its federal and state legal obligations, preserving funds, and serving a total membership of 1,989 active members. Union dues ranged from a minimum of \$16.05 to a maximum of \$25.78 per member per month. Certain irregularities were found and investigated, as there is no evidence or minutes to explain some payments outside of the regular process. These were reported to National and to the DOL.

### 2. Executive Summary (Table 1 Expense Distribution 2024)

Category	2024
Total Revenues	\$101,195
Total Expenses	\$61,669
Total Assets	\$106,111
Total Liabilities	\$249
Net Funds at Closing	\$105,862

### 3. Financial Details

#### 3.1. Revenues

Source	Amount 2024	% of Total
Union dues (membership)	\$92,698	91.6%
Interest/Dividends	\$497	0.5%
State contributions (PR)	Included in membership	
Other income (misc.)	\$8,000	7.9%
Total Revenues	\$101,195	100%

#### 3.2. Expenses

Category	Amount 2024	% of Total
Member benefits	\$0	0%
Activities/Member services	\$19,330	31.3%
Travel and meetings	\$22,556	36.6%





Member gifts	\$3,440	5.6%
Uniforms	\$786	1.3%
Office supplies	\$2,088	3.4%
Professional services	\$5,831	9.5%
Other (bank, misc., etc.)	\$7,638	12.3%
Total Expenses	\$61,669	100%

### 3.3. Balance Sheet (as of December 31, 2024)

Assets:

Assets	
Cash in banks / Investments	\$106,111
Other assets	\$0
Total Assets	\$106,111

Liabilities:

Liabilities	
Accounts payable (credit card)	\$249
Other liabilities	\$0
Total Liabilities	\$249

Net Funds: \$105,862 (Assets – Liabilities)

### 4. Observations and Findings on Irregular Expenses

During the review of finances for fiscal year 2024, certain expenses and payments were identified without documentary evidence of authorization in minutes, and others not directly related to the chapter's core functions. Highlights include:

- **Post-election 2024 expenses:** A trip was made after the chapter's election results, including the following disbursements without proper authorization:

**Lodging: Hyatt Place Germantown** – \$607.14 (June 24, 2024)

**Gifts: Yeti Coolers** – \$213.00

**Air transportation: Southwest Airlines** – \$663.60

These expenses were linked to a trip and gifts for another chapter, without supporting documentation.

- **Improper payment – Summer Campaign 2023:** Check #831 for \$4,442.46 was issued to Ms. Montan, related to the 2023 Summer Campaign, even though she was not in office during that process and the funds were not distributed to campaign participants. Following claims and administrative procedures, the amount was reimbursed to the chapter by the



insurer, not by Ms. Montan. The process of distributing payment to 2023 Campaign participants is currently underway.

## **5. Legal and Tax Compliance**

**LM-3:** Membership and dues data submitted, total of 1,989 members, dues minimum \$16.05 and maximum \$25.78.

**Form 990-EZ (IRS):** Filed electronically on 08/08/2025, revenues \$101,195, expenses \$61,669, net assets \$105,862.

**Form 480.7(OE) – State Contribution (PR):** Filed electronically on 07/31/2025, revenues \$101,195, expenses \$61,668, net assets \$105,862.

## **6. Conclusions and Recommendations**

The chapter reports a **surplus** of \$39,526, strengthening reserves.

- Maintain control of travel and meeting expenses, as they account for 36% of total expenses.
- Strengthen member retention and recruitment to sustain the dues base. These depend on NTEU National to offset presidential decisions on dues.

## **7. Annexes**

- Copy of LM-3
- Copy of Form 990-EZ (IRS)
- Copy of Form 480.7(OE) (PR)
- Comparative charts of revenues, expenses, and fund evolution