



Requirement 2 (B)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Payroll and Active Employee Count Report
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".
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.
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) Gross Payroll Summary - Central Government Agencies & Select Component Units; (2) Headcount Summary - Central Government Agencies & Select Component Units; (3) Net Payroll Detail by fund type - RHUM Agencies; (4) Central Government Headcount by Agency; (5) Environmental Quality Board Gross Payroll, Headcounts; (6) Puerto Rico Police Gross Payroll, Headcounts; (7) Headcount - Summary by Employee Class - RHUM agencies; (8) Net Payroll - Summary by Employee Class - RHUM agencies; and (9) Transitory Employee Analysis - RHUM agencies .
- 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 for Central Government Agencies, which is the subject of the data contained within this document. Additional disbursements from the TSA not contained within this report include vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), 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.
- These figures will likely deviate from the agencies' self-reported headcount figures due to the methodologies used to consider headcount. This report considers all unique individuals receiving a paycheck from their respective payroll system, but may exclude employees on vacation, long term leave, or other various reasons, though these employees appear on individual agencies' rosters.

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 Gross Payroll Summary - Central Government Agencies & Select Component Units (a)
 Figures in '000s (\$)

	July	August	Sep	Q1	Oct	Nov	Dec	Q2	Jan	Feb	Mar	Q3	YTD
Component Units (b)													
Puerto Rico State Insurance Fund Corporation ("Fondo")	\$ 14,466	\$ 9,937	\$ 27,999	\$ 52,402	\$ 14,852	\$ 24,727	\$ 23,538	\$ 63,117	\$ 23,956	\$ 19,580	\$ 28,413	\$ 71,949	\$ 187,468
Medical Services Administration ("ASEM")	6,427	7,395	8,052	21,874	7,039	7,444	15,840	30,323	7,347	4,496	9,596	21,439	73,636
Puerto Rico Public Buildings Authority ("PBA")	4,462	3,410	6,913	14,785	5,707	5,866	11,472	23,045	6,379	3,624	8,030	18,033	55,863
Puerto Rico Integrated Transit Authority ("PRITA")	2,145	3,057	3,262	8,464	2,401	4,663	4,292	11,357	1,855	1,855	1,855	5,564	25,385
Puerto Rico Ports Authority ("Ports")	2,282	1,976	3,395	7,652	2,605	2,478	4,718	9,801	2,572	2,309	2,519	7,399	24,853
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	1,678	3,334	2,715	7,727	2,160	3,808	3,662	9,630	1,678	2,287	2,875	6,841	24,198
Tourism Company of Puerto Rico ("Tourism")	817	738	1,002	2,557	893	1,452	1,205	3,550	910	879	1,128	2,917	9,024
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	742	683	3,392	4,817	1,021	1,691	1,643	4,355	2,026	1,283	1,283	4,593	13,765
Puerto Rico Industrial Development Company ("PRIDCO")	889	642	784	2,315	550	544	629	1,723	501	503	503	1,506	5,543
Department of Economic Development and Commerce ("DDEC")	2,771	2,358	2,751	7,880	2,065	1,990	5,106	9,161	2,267	2,589	2,589	7,445	24,486
Fiscal Agency and Financial Advisory Authority ("AAFAF")	788	906	1,070	2,763	823	361	1,540	2,725	759	613	1,132	2,503	7,991
Health Insurance Administration ("ASES")	339	412	461	1,211	312	503	623	1,438	299	377	438	1,115	3,764
Puerto Rico Housing Finance Authority ("HFA")	745	715	738	2,198	777	1,196	1,114	3,087	1,014	810	810	2,634	7,919
Puerto Rico Convention Center District Authority ("CCDA")	87	72	118	277	81	62	198	341	81	55	144	281	899
Automobile Accident Compensation Administration ("ACAA")	2,058	1,940	1,762	5,761	2,055	2,757	3,776	8,588	2,066	1,739	1,739	5,544	19,893
Total Component Units	\$ 40,695	\$ 37,575	\$ 64,414	\$ 142,683	\$ 43,341	\$ 59,543	\$ 79,358	\$ 182,242	\$ 53,709	\$ 43,000	\$ 63,054	\$ 159,763	\$ 484,688
Central Government Agencies (c)													
Department of Education	\$ 127,721	\$ 142,129	\$ 185,694	\$ 455,544	\$ 139,432	\$ 167,742	\$ 308,240	\$ 615,414	\$ 155,526	\$ 194,416	\$ 161,453	\$ 511,395	\$ 1,582,353
Police Department	74,799	68,412	58,560	201,772	79,049	108,140	64,530	251,719	55,790	65,130	91,056	211,976	665,466
Department of Correction and Rehabilitation	18,519	18,571	19,916	57,007	19,576	22,347	64,611	106,534	19,650	20,126	19,406	59,182	222,723
General Court of Justice	15,890	15,318	29,191	60,399	17,130	20,102	29,062	66,295	15,502	15,393	15,504	46,399	173,093
Department of Health	14,547	15,077	15,319	44,943	15,423	17,904	26,365	59,692	26,509	17,158	16,473	60,140	164,775
Families and Children Administration	5,933	5,913	5,895	17,741	5,887	10,571	29,278	45,736	5,798	6,324	6,179	18,302	81,779
Department of the Treasury	4,317	4,149	4,136	12,602	4,140	5,041	8,416	17,597	4,107	5,301	4,661	14,069	44,269
Department of Public Security	18,962	19,275	20,098	58,334	20,044	25,486	42,728	88,257	20,634	23,731	21,627	65,991	212,583
Administration for Socioeconomic Development of the Family	3,187	9,819	3,161	16,167	3,192	4,058	17,330	24,579	3,132	4,076	3,883	11,091	51,838
Department of Justice	5,801	5,788	5,935	17,524	5,744	6,705	10,125	22,573	5,740	6,912	6,410	19,062	59,159
Department of Labor and Human Resources	3,248	3,270	3,342	9,860	3,209	3,873	6,243	13,325	3,064	3,870	3,465	10,398	33,584
Department of Transportation and Public Works	3,699	3,794	3,685	11,177	3,730	5,230	12,642	21,603	3,397	3,868	3,569	10,834	43,614
Mental Health and Addiction Services Administration	2,246	2,311	2,315	6,873	2,279	2,715	4,378	9,372	4,451	2,556	2,357	9,365	25,610
Department of Natural Resources	3,453	3,160	3,059	9,671	3,052	3,825	11,328	18,205	3,175	3,558	6,940	13,673	41,549
Commonwealth Election Commission	1,364	1,311	1,272	3,947	1,319	1,640	2,883	5,841	1,286	1,295	1,286	3,867	13,655
Department of Sports and Recreation	1,946	1,921	1,924	5,792	1,951	2,272	3,587	7,810	1,911	2,131	2,014	6,056	19,658
Vocational Rehabilitation Administration	1,977	2,086	1,969	6,031	1,979	2,401	8,434	12,814	1,964	2,116	2,090	6,170	25,016
Department of the Family	1,788	1,565	1,547	4,900	1,555	2,429	5,960	9,944	1,599	1,682	1,650	4,931	19,776
Child Support Administration	1,068	1,072	1,099	3,238	1,087	1,307	6,538	8,932	1,079	1,398	1,311	3,789	15,960
Administration for Integral Development of Childhood	700	714	737	2,151	1,549	1,004	3,132	5,685	709	803	792	2,304	10,140
Public Housing Administration	1,851	1,774	1,833	5,458	1,885	2,080	3,014	6,979	1,958	1,764	1,765	5,487	17,924
Environmental Quality Board	776	793	807	2,376	827	966	1,553	3,346	906	1,045	973	2,924	8,646
All Other Central Government Agencies	2,430	2,616	3,269	8,314	3,540	3,742	7,395	14,677	5,455	5,485	2,607	13,548	36,539
Unreconciled Payroll (d)	(16,094)	12,444	1,914	(1,736)	448	(4,748)	(43,894)	(48,194)	(6,880)	(7,554)	(6,452)	(20,886)	(70,816)
Total Central Government Agencies	\$ 300,128	\$ 343,283	\$ 376,677	\$ 1,020,087	\$ 338,028	\$ 416,832	\$ 633,875	\$ 1,388,735	\$ 336,461	\$ 382,587	\$ 371,020	\$ 1,090,068	\$ 3,498,890
Total	\$ 340,822	\$ 380,858	\$ 441,090	\$ 1,162,770	\$ 381,369	\$ 476,375	\$ 713,233	\$ 1,570,977	\$ 390,170	\$ 425,587	\$ 434,074	\$ 1,249,831	\$ 3,983,578

Note: Refer to the next page for footnote reference descriptions.

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Gross Payroll Summary - Footnotes

- (a) All payroll figures are presented as gross cash disbursements. Refer to subsequent pages of this report for additional payroll and headcount for all Central Government Agencies.
- (b) List does not represent the entire population of Component Units / Public Corporations, but rather the Component Units for which Liquidity Plans are prepared and cash reporting is available on a timely basis. Where current data is unavailable, red text is used to indicate this information is instead the most recent data available for FY2023.
- (c) The majority of Central Government Agencies process payroll with RHUM, the accounting system that runs the payroll cycle process centrally. Note that the Environmental Quality Board and the Puerto Rico Police Department receive funding from Central Government for payroll expenses, but both entities process payroll individually.
- (d) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

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 Headcount Summary - Central Government Agencies & Select Component Units (a)

Component Units (b)	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Puerto Rico State Insurance Fund Corporation ("Fondo")	2,472	2,470	2,469	2,478	2,505	2,500	2,489	2,484	2,482
Medical Services Administration ("ASEM")	1,462	1,448	1,443	1,442	1,437	1,461	1,449	1,445	1,443
Puerto Rico Public Buildings Authority ("PBA")	1,462	1,449	1,445	1,431	1,413	1,411	1,400	1,392	1,384
Puerto Rico Integrated Transit Authority ("PRITA")	624	600	598	597	605	628	638	637	637
Puerto Rico Ports Authority ("Ports")	535	529	523	520	520	512	472	469	465
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	503	509	512	509	509	511	514	512	511
Tourism Company of Puerto Rico ("Tourism")	199	199	201	201	201	201	199	200	199
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	338	308	322	321	320	318	317	318	318
Puerto Rico Industrial Development Company ("PRIDCO")	53	53	53	53	52	51	50	53	53
Department of Economic Development and Commerce ("DDEC")	514	508	509	513	515	512	509	511	509
Fiscal Agency and Financial Advisory Authority ("AAFAF")	107	106	105	105	105	101	102	102	103
Health Insurance Administration ("ASES")	74	73	70	70	71	71	70	70	69
Puerto Rico Housing Finance Authority ("HFA")	119	121	124	125	130	130	130	134	134
Puerto Rico Convention Center District Authority ("CCDA")	12	12	12	11	11	11	12	12	12
Automobile Accident Compensation Administration ("ACAA")	418	416	416	414	414	414	410	409	409
Total Component Units	8,892	8,801	8,802	8,790	8,808	8,832	8,761	8,748	8,728
Central Government Agencies (c)									
Department of Education	43,749	41,524	45,338	52,762	56,687	49,279	55,608	47,499	47,741
Police Department	11,989	11,971	11,906	11,929	11,513	11,620	11,593	11,596	11,598
Department of Correction and Rehabilitation	6,080	5,761	5,748	5,717	5,717	5,838	5,656	5,617	5,592
General Court of Justice	4,486	4,487	4,505	4,576	4,661	4,679	4,507	4,506	4,480
Department of Health	4,722	4,912	4,928	5,239	5,393	5,202	5,218	4,997	4,993
Families and Children Administration	1,804	1,793	1,792	1,793	1,840	1,853	1,790	1,799	1,794
Department of the Treasury	1,695	1,691	1,683	1,672	1,713	1,706	1,655	1,664	1,655
Department of Public Security	2,837	2,820	2,810	2,797	3,257	3,281	3,194	3,347	3,344
Administration for Socioeconomic Development of the Family	1,365	1,363	1,351	1,354	1,407	1,409	1,338	1,341	1,341
Department of Justice	1,484	1,480	1,503	1,476	1,541	1,544	1,482	1,476	1,484
Department of Labor and Human Resources	1,085	1,083	1,088	1,068	1,108	1,107	1,052	1,051	1,048
Department of Transportation and Public Works	1,327	1,326	1,311	1,306	1,361	1,377	1,263	1,249	1,231
Mental Health and Addiction Services Administration	780	789	787	782	800	799	771	761	757
Department of Natural Resources	1,071	1,035	1,021	1,016	1,054	1,075	993	999	994
Commonwealth Election Commission	529	520	516	519	546	553	516	516	511
Department of Sports and Recreation	393	390	386	381	388	389	378	375	373
Vocational Rehabilitation Administration	641	635	648	644	665	666	635	635	641
Department of the Family	449	443	440	438	448	448	432	427	425
Child Support Administration	368	368	375	369	372	376	362	368	389
Administration for Integral Development of Childhood	248	251	249	245	256	259	243	244	245
Public Housing Administration	424	422	424	430	431	432	412	410	407
Environmental Quality Board	235	236	239	243	247	247	244	240	239
All Other RHUM Agencies	3,653	3,721	4,462	4,537	4,676	4,724	4,263	4,260	4,284
(Pre-retired Employees) (d)	(1,237)	(1,209)	(1,249)	(1,224)	(1,191)	(1,193)	(1,159)	(1,141)	(1,123)
Total Central Government Agencies	90,177	87,812	92,261	100,069	104,890	97,670	102,446	94,236	94,443
Total	99,069	96,613	101,063	108,859	113,698	106,502	111,207	102,984	103,171

Note: Refer to the next page for footnote reference descriptions.

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Headcount Summary - Footnotes

- (a) Headcount defined as all unique individuals receiving a paycheck from their respective payroll system.
- (b) List does not represent the entire population of Component Units / Public Corporations, but rather the Component Units for which Liquidity Plans are prepared and cash reporting is available on a timely basis. Where current data is unavailable, red text is used to indicate this information is instead the most recent data available.
- (c) The majority of Central Government Agencies process payroll with RHUM, the accounting system that runs the payroll cycle process centrally. Note that the Environmental Quality Board and the Puerto Rico Police Department receive funding from Central Government for payroll expenses, but both entities process payroll individually.
- (d) Pre-retirees are non-active employees that still receive checks from agencies (60% of their salaries) until they are fully retired.

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Net Payroll (a) Detail - Monthly Summary by fund type - RHUM Agencies (b)

Figures in '000s (\$)

	Jul	Aug	Sep	Q1	Oct	Nov	Dec(d)	Q2	Jan	Feb	Mar	Q3	YTD
General Fund:													
081 Department of Education	\$ 60,220	\$ 62,107	\$ 67,402	\$ 189,729	\$ 69,165	\$ 86,343	\$ 166,336	\$ 321,843	\$ 40,972	\$ 41,509	\$ 44,263	\$ 126,744	\$ 638,316
137 Department of Correction and Rehabilitation	10,698	10,680	11,593	32,971	11,257	13,695	47,719	72,671	10,543	11,874	11,353	33,770	139,411
010 General Court of Justice	9,394	8,981	8,969	27,345	8,998	12,861	20,358	42,217	9,063	9,061	9,091	27,215	96,777
071 Department of Health	3,853	4,405	4,348	12,606	4,305	5,473	13,366	23,144	4,411	5,180	4,684	14,275	50,025
123 Families and Children Administration	2,697	2,675	2,654	8,026	2,658	3,412	17,773	23,843	2,585	2,869	2,821	8,275	40,144
024 Department of the Treasury	2,633	2,473	2,462	7,568	2,475	3,242	5,982	11,699	2,442	3,381	2,885	8,707	27,974
All Other Agencies	20,019	19,949	20,924	60,892	20,756	28,716	92,406	141,877	20,753	24,287	22,634	67,674	270,444
Total General Fund	\$ 109,514	\$ 111,271	\$ 118,351	\$ 339,137	\$ 119,613	\$ 153,741	\$ 363,941	\$ 637,294	\$ 90,769	\$ 98,161	\$ 97,730	\$ 286,660	\$ 1,263,091
Other State Funds													
081 Department of Education	\$ 64	\$ 29	\$ 23	\$ 116	\$ 23	\$ 29	\$ 26	\$ 78	\$ 51	\$ 56	\$ 54	\$ 161	\$ 356
137 Department of Correction and Rehabilitation	-	9	26	35	114	36	118	268	20	30	20	70	372
010 General Court of Justice	60	6	13,843	13,909	-	-	-	-	-	-	-	-	13,909
071 Department of Health	961	856	888	2,705	718	819	666	2,203	634	829	743	2,206	7,114
123 Families and Children Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
024 Department of the Treasury	276	267	262	805	261	356	688	1,305	260	307	278	845	2,955
All Other Agencies	4,114	3,787	4,507	12,407	4,504	5,710	4,457	14,670	4,527	5,165	4,904	14,596	41,674
Total Other State Funds	\$ 5,476	\$ 4,953	\$ 19,548	\$ 29,977	\$ 5,621	\$ 6,950	\$ 5,955	\$ 18,525	\$ 5,491	\$ 6,387	\$ 5,999	\$ 17,877	\$ 66,380
Federal Funds													
081 Department of Education	\$ 27,636	\$ 37,563	\$ 77,020	\$ 142,219	\$ 28,154	\$ 35,319	\$ 75,420	\$ 138,893	\$ 70,857	\$ 102,947	\$ 67,300	\$ 241,104	\$ 522,216
137 Department of Correction and Rehabilitation	2	-	2	4	1	1	1	4	1,187	1	1	1,190	1,198
010 General Court of Justice	-	-	-	-	1,543	112	64	1,719	106	146	8	260	1,980
071 Department of Health	4,449	4,455	4,702	13,605	4,995	5,863	5,128	15,985	14,668	5,391	5,483	25,542	55,132
123 Families and Children Administration	659	654	646	1,959	642	4,376	5,643	10,661	680	770	736	2,187	14,806
024 Department of the Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-
#N/A Firefighters Corps	-	-	-	-	-	-	-	-	-	-	-	-	-
127 Administration for Socioeconomic Development of t	757	6,197	745	7,699	771	1,111	750	2,631	732	1,122	1,034	2,888	13,218
038 Department of Justice	273	270	263	806	260	300	264	824	262	343	303	908	2,538
067 Department of Labor and Human Resources	727	725	726	2,178	708	994	688	2,390	684	997	842	2,523	7,091
All Other Agencies	4,798	5,022	4,957	14,777	5,803	6,635	6,642	19,080	7,099	6,319	5,675	19,093	52,950
All Other Agencies	6,555	12,214	6,691	25,460	7,543	9,039	8,344	24,926	8,777	8,781	7,854	25,412	75,798
Total Federal Funds	\$ 39,300	\$ 54,885	\$ 89,061	\$ 183,247	\$ 42,879	\$ 54,710	\$ 94,600	\$ 192,188	\$ 96,276	\$ 118,036	\$ 81,383	\$ 295,695	\$ 671,130
Total Net Payroll from Payroll System	\$ 154,290	\$ 171,110	\$ 226,961	\$ 552,360	\$ 168,113	\$ 215,401	\$ 464,495	\$ 848,008	\$ 192,536	\$ 222,584	\$ 185,112	\$ 600,232	\$ 2,000,601
Unreconciled Net Payroll (c)	5,828	6,389	587	12,804	5,297	3,118	(25,344)	(16,929)	(10,526)	479	883	(9,163)	(13,288)
Total Net Payroll	\$ 160,118	\$ 177,499	\$ 227,548	\$ 565,164	\$ 173,410	\$ 218,519	\$ 439,151	\$ 831,079	\$ 182,010	\$ 223,063	\$ 185,995	\$ 591,069	\$ 1,987,312

Source: DTPR, RHUM system

Footnotes:

(a) Net payroll is equal to gross payroll less tax withholdings and other deductions.

(b) RHUM Agencies refers to the majority of Central Government Agencies for which RHUM is the accounting system that runs the payroll cycle process and payroll is processed centrally.

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

(d) December payroll includes the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan.

(e) The Department of Education in Federal Funds show in february an increase due to a premium pay.

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 Central Government Headcount by Agency - Monthly Summary (a)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Central Government - RHUM Agencies (b)									
Department of Education	43,749	41,524	45,338	52,762	56,687	49,279	55,608	47,499	47,741
Department of Correction and Rehabilitation	6,080	5,761	5,748	5,717	5,717	5,838	5,656	5,617	5,592
General Court of Justice	4,486	4,487	4,505	4,576	4,661	4,679	4,507	4,506	4,480
Department of Health	4,722	4,912	4,928	5,239	5,393	5,202	5,218	4,997	4,993
Families and Children Administration	1,804	1,793	1,792	1,793	1,840	1,853	1,790	1,799	1,794
Department of the Treasury	1,695	1,691	1,683	1,672	1,713	1,706	1,655	1,664	1,655
Department of Public Security	2,837	2,820	2,810	2,797	3,257	3,281	3,194	3,347	3,344
Administration for Socioeconomic Development of the Family	1,365	1,363	1,351	1,354	1,407	1,409	1,338	1,341	1,341
Department of Justice	1,484	1,480	1,503	1,476	1,541	1,544	1,482	1,476	1,484
Department of Labor and Human Resources	1,085	1,083	1,088	1,068	1,108	1,107	1,052	1,051	1,048
Department of Transportation and Public Works	1,327	1,326	1,311	1,306	1,361	1,377	1,263	1,249	1,231
Mental Health and Addiction Services Administration	780	789	787	782	800	799	771	761	757
Department of Natural Resources	1,071	1,035	1,021	1,016	1,054	1,075	993	999	994
Commonwealth Election Commission	529	520	516	519	546	553	516	516	511
Department of Sports and Recreation	393	390	386	381	388	389	378	375	373
Vocational Rehabilitation Administration	641	635	648	644	665	666	635	635	641
Department of the Family	449	443	440	438	448	448	432	427	425
Child Support Administration	368	368	375	369	372	376	362	368	389
Administration for Integral Development of Childhood	248	251	249	245	256	259	243	244	245
Public Housing Administration	424	422	424	430	431	432	412	410	407
Others including EQB	3,888	3,957	4,701	4,780	4,923	4,971	4,507	4,500	4,523
Environmental Quality Board	235	236	239	243	247	247	244	240	239
Others	3,653	3,721	4,462	4,537	4,676	4,724	4,263	4,260	4,284
Sub-Total	79,425	77,050	81,604	89,364	94,568	87,243	92,012	83,781	83,968
Police Department	11,989	11,971	11,906	11,929	11,513	11,620	11,593	11,596	11,598
Pre-retired employees	(1,237)	(1,209)	(1,249)	(1,224)	(1,191)	(1,193)	(1,159)	(1,141)	(1,123)
Total	90,177	87,812	92,261	100,069	104,890	97,670	102,446	94,236	94,443

Source: DTPR, RHUM system

Footnotes:

(a) Headcount defined as all unique individuals receiving a paycheck

(b) RHUM Agencies refers to the majority of Central Government Agencies for which RHUM is the accounting system that runs the payroll cycle process and payroll is processed centrally.

Puerto Rico Department of Treasury | Hacienda
Environmental Quality Board Gross Payroll, Headcounts - Monthly Summary (actuals)
 Figures in '000s (\$)

	Jul	Aug	Sep	1Q	Oct	Nov (b)	Dec (c)	2Q	Jan	Feb	Mar	3Q	YTD
Environmental Quality Board													
Environmental Quality Board payroll	\$ 776	\$ 793	\$ 807	\$ 2,376	\$ 827	\$ 966	\$ 1,553	\$ 3,346	\$ 906	\$ 1,045	\$ 973	\$ 2,924	\$ 8,646
Total Environmental Quality Board payroll	\$ 776	\$ 793	\$ 807	\$ 2,376	\$ 827	\$ 966	\$ 1,553	\$ 3,346	\$ 906	\$ 1,045	\$ 973	\$ 2,924	\$ 8,646

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Environmental Quality Board Headcount									
Environmental Quality Board headcount	235	236	239	243	247	247	244	240	239
Pre-retired employee (a)	(16)	(13)	(16)	(16)	(16)	(16)	(16)	(15)	(15)
Total	219	223	223	227	231	231	228	225	224
Breakdown by employee Class									
Regular	199	201	197	198	202	200	197	194	193
Trust	6	8	10	10	10	10	10	10	10
Transitory	6	6	7	9	9	9	9	9	9
Probationary	8	8	9	10	10	12	12	12	12
Total	219	223	223	227	231	231	228	225	224

Source: Environmental Quality Board payroll system

Footnotes:

(a) Pre-retirees are non-active employees that still receive checks from agencies (60% of their salaries) until they are fully retired.

(b) November payroll includes the Central Government Christmas bonus.

(c) December payroll includes the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan.

Puerto Rico Department of Treasury | Hacienda
Puerto Rico Police Gross Payroll, Headcounts - Monthly Summary (actuals)
Figures in '000s (\$)

	Jul	Aug	Sep	1Q	Oct (d)	Nov (e)	Dec	2Q	Jan	Feb	Mar	3Q	YTD
Police Payroll													
Puerto Rico Police payroll	\$ 70,592	\$ 58,409	\$ 61,414	\$ 190,415	\$ 82,468	\$ 69,637	\$ 97,669	\$ 249,774	\$ 57,901	\$ 63,590	\$ 82,583	\$ 204,074	\$ 644,263
Variance to TSA Transfers (a)	4,207	10,003	(2,853)	11,357	(3,419)	38,503	(33,139)	1,945	(2,111)	1,539	8,473	7,902	21,204
Total TSA transfer to Puerto Rico Police (b)	\$ 74,799	\$ 68,412	\$ 58,560	\$ 201,772	\$ 79,049	\$ 108,140	\$ 64,530	\$ 251,719	\$ 55,790	\$ 65,130	\$ 91,056	\$ 211,976	\$ 665,466
Police Headcount													
Puerto Rico Police headcount (c)	11,989	11,971	11,906		11,929	11,513	11,620		11,593	11,596	11,598		
Breakdown by employee Class													
Regular	11,958	11,941	11,876		11,899	11,483	11,590		11,563	11,566	11,568		
Trust	31	30	30		30	30	30		30	30	30		
Transitory	-	-	-		-	-	-		-	-	-		
Total	11,989	11,971	11,906		11,929	11,513	11,620		11,593	11,596	11,598		

Source: DTPR, Puerto Rico Police payroll system

Footnotes:

- (a) Variance is due to timing.
- (b) Total transfers from TSA to Puerto Rico Police to cover payroll costs.
- (c) Headcount defined as all unique individuals receiving a paycheck from Puerto Rico Police payroll system.
- (d) October payroll includes \$20M aproximadety of extra hours paid.
- (e) November includes \$38.8millions of Special Bonuses related to Plan of Adjustment

Puerto Rico Department of Treasury | Hacienda
 Headcount - Summary by Employee Class - RHUM agencies (actuals)

Continues and Continued...

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
81 081	Department of Education		33,880	4,928	12,813	115	4,183	-	-	1	-	-	1	-	55,921
137 137	Department of Correction and Rehabilitation		4,084	1,312	13	9	-	180	-	-	-	-	-	-	5,598
71 071	Health Department		2,239	111	1,163	45	1,468	101	34	-	-	-	-	-	5,161
10 010	General Court of Justice		2,556	309	33	1,582	-	-	-	-	-	-	-	-	4,480
45 045	Public Security Department		2,580	479	112	68	-	105	-	1	-	-	-	-	3,345
123 123	Administration of Families and Children		1,662	85	34	13	-	-	-	-	-	-	-	-	1,794
24 024	Department of Finance		1,369	31	100	44	-	111	-	-	-	-	-	-	1,655
38 038	Justice Department		651	43	354	415	-	22	-	1	-	-	-	-	1,486
127 127	Administration of Socioeconomic Development of the Family		1,246	2	82	12	-	-	-	-	-	-	-	-	1,342
49 049	Department of Transportation and Public Works		879	234	38	23	-	41	-	11	5	-	-	-	1,231
67 067	Department of labor and human resources		900	32	32	-	-	60	-	12	15	-	-	-	1,051
133 133	Natural Resources Administration		849	-	59	27	-	59	-	-	-	-	-	-	994
95 095	Administration of Mental Health and Anti-Addiction Services		586	1	99	9	-	63	-	-	-	-	-	-	758
126 126	Vocational Rehabilitation Administration		610	12	4	17	-	-	-	-	-	-	-	-	643
78 078	Department of Housing		204	1	391	59	-	30	-	-	-	-	-	-	685
28 028	State Elections Commission		84	2	-	418	-	7	-	-	-	-	-	-	511
122 122	Secretariat of the Department of the Family		346	9	21	25	-	25	-	-	-	-	-	-	426
106 106	Public Housing Administration		354	10	11	32	-	-	-	-	-	-	-	-	407
18 018	Planning Board		116	-	239	16	-	20	-	-	1	-	-	-	392
87 087	Department of Recreation and Sports		227	-	9	26	2	109	-	-	-	-	-	-	373
124 124	Administration for the Support of Minors		321	22	2	44	-	-	-	-	-	-	-	-	389
312 312	Retirement Board of the Government of Puerto Rico		248	-	-	26	-	38	-	-	1	-	-	-	313
189 189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-	-	-	-
55 055	Agriculture department		187	2	10	4	-	29	-	8	3	-	-	-	243
311 311	Gaming Commission		163	2	4	24	53	7	5	-	1	-	-	-	259
241 241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		221	11	1	10	-	2	-	-	-	-	-	-	245
43 043	National Guard of Puerto Rico		119	91	9	5	-	8	-	-	-	1	-	-	233
15 015	Governor's Office		19	-	12	162	-	5	-	-	-	-	-	-	198
105 105	Industrial Commission		156	-	-	16	-	17	-	-	-	-	-	-	189
69 069	Department of Consumer Affairs		96	20	18	12	-	13	-	-	-	-	-	-	159
31 031	General Services Administration		94	5	10	28	-	8	-	-	-	-	-	-	145
82 082	Institute of Puerto Rican Culture		92	11	15	15	-	-	-	-	1	-	-	-	134
16 016	Office of Management and Budget		80	5	-	36	-	25	-	-	-	-	-	-	146
298 298	Utility Regulatory Board		73	10	2	41	-	7	-	-	-	-	-	-	133

Puerto Rico Department of Treasury | Hacienda
 Headcount - Summary by Employee Class - RHUM agencies (actuals)

Continues and Continued...

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
152	152	Office of the Procurator for the Elderly	65	6	46	4	1	-	-	1	1	-	-	1	125
23	023	Department of State	84	12	2	11	58	7	4	-	-	-	-	-	178
75	075	Office of the Commissioner of Financial Institutions	53	19	-	11	-	-	-	-	-	-	-	-	83
22	022	Office of the Insurance Commissioner	51	4	1	15	-	6	-	-	-	-	-	-	77
30	030	Office of Administration and Transformation of Human Resources	62	3	-	10	-	-	-	1	-	-	-	-	76
329	329	Office of Socioeconomic Development	40	2	2	10	-	-	-	-	-	-	-	-	54
60	060	Office of the Citizen Procurator	16	1	4	40	-	-	-	-	-	-	-	-	61
153	153	Ombudsman for Persons with Disabilities of the Commonwealth of PR	38	-	7	4	-	-	-	1	-	-	-	-	50
271	271	Office of Information and Communication Technologies	28	3	1	16	-	-	-	-	-	-	-	-	48
96	096	Office of the Women's Advocate	17	-	19	6	-	-	-	-	-	-	-	-	42
281	281	Office of the Electoral Comptroller	-	-	-	41	-	-	-	-	-	-	-	-	41
139	139	Freedom of speech board	23	1	3	10	-	-	-	-	-	-	-	-	37
279	279	Public Service Appeals Commission	21	-	-	11	-	-	-	-	-	-	-	-	32
155	155	State Office of Historic Conservation	18	2	5	7	-	-	-	-	-	-	-	-	32
62	062	Cooperative Development Commission of Puerto Rico	11	5	-	8	-	2	-	-	-	-	-	-	26
231	231	Office of the Patient Advocate	15	-	5	7	-	-	-	1	-	-	-	-	28
226	226	Com Legislative Donation	1	-	-	18	-	-	-	-	-	-	-	-	19
68	068	Labor Relations Board	10	-	-	6	-	-	-	-	-	-	-	-	16
120	120	Office of the Veteran's Attorney of Puerto Rico	8	-	-	4	-	-	-	-	-	-	-	-	12
37	037	Civil Rights Commission	3	-	3	4	-	-	-	-	-	-	-	-	10
266	266	Office of Public Affairs	-	-	4	4	-	-	-	-	-	-	-	-	8
34	034	Commission of Investigation, Processing and Appeal	2	1	-	2	-	-	-	-	-	-	-	-	5
Total			57,857	7,839	15,792	3,627	5,765	1,107	43	38	28	1	1	1	92,099

Source: DTPR, RHUM system

Footnotes:

- (a) Employees earning payroll dollars under two different employee classes are double-counted in the above table. Please refer to page 10 for an accurate depiction of the total headcount by agency.
- (b) Note: See below table for corresponding employee classes for each employee class code:

Code	Employee Class	Code	Employee Class
R	Regular	N	Contractor
P	Probationary	B	Trust with rights
T	Transitory	F	Trust with no rights
C	Trust	G	Temp
I	Irregular	D	Retired
X	Law Pre-Retirement 2015	A	Assignee

Puerto Rico Department of Treasury | Hacienda
Net Payroll - Summary by Employee Class - RHUM agencies (actuals)
 Figures in '000s (\$)
 Continues and Continued...

Num ID	Agency Name	Employee Class (a):	R	P	T	C	I	X	N	B	F	G	D	A	Total
81 081	Department of Education		69,415,562	9,178,847	26,385,796	497,023	6,134,450	-	-	3,542	-	-	1,293	-	111,616,513
10 010	General Court of Justice		4,155,525	448,139	43,541	4,452,350	-	-	-	-	-	-	-	-	9,099,556
137 137	Department of Correction and Rehabilitation		8,365,816	2,669,850	27,503	33,732	-	277,376	-	-	-	-	-	-	11,374,276
71 071	Health Department		4,267,475	297,561	2,268,587	214,388	3,634,830	125,793	100,634	-	-	-	-	-	10,909,268
45 045	Public Security Department		4,670,030	841,761	231,179	254,243	-	133,488	-	3,934	-	-	-	-	6,134,634
38 038	Justice Department		1,270,003	90,082	895,364	1,734,118	-	37,050	-	2,534	-	-	-	-	4,029,150
123 123	Administration of Families and Children		3,252,346	190,214	69,771	44,526	-	-	-	-	-	-	-	-	3,556,856
24 024	Department of Finance		2,562,371	80,615	149,079	210,995	-	159,908	-	-	-	-	-	-	3,162,967
49 049	Department of Transportation and Public Works		1,220,419	422,413	59,826	97,674	-	57,295	-	40,368	15,780	-	-	-	1,913,775
67 067	Department of labor and human resources		1,638,819	80,243	72,494	-	-	76,437	-	39,816	59,509	-	-	-	1,967,319
78 078	Department of Housing		367,375	1,945	1,355,539	274,466	-	33,142	-	-	-	-	-	-	2,032,466
127 127	Administration of Socioeconomic Development of the Family		2,004,893	4,328	144,600	35,010	-	-	-	-	-	-	-	-	2,188,832
133 133	Natural Resources Administration		1,473,487	-	99,255	96,322	-	141,245	-	-	-	-	-	-	1,810,309
95 095	Administration of Mental Health and Anti-Addiction Services		1,016,457	6,743	204,321	33,727	-	74,272	-	-	-	-	-	-	1,335,521
126 126	Vocational Rehabilitation Administration		1,099,465	24,636	7,605	58,582	-	-	-	-	-	-	-	-	1,190,288
106 106	Public Housing Administration		875,561	33,643	22,743	128,418	-	-	-	-	-	-	-	-	1,060,366
122 122	Secretariat of the Department of the Family		753,261	23,422	32,982	89,275	-	32,823	-	-	-	-	-	-	931,764
18 018	Planning Board		245,211	-	478,476	65,026	-	25,412	-	-	3,342	-	-	-	817,469
28 028	State Elections Commission		127,907	4,083	-	654,278	-	8,237	-	-	-	-	-	-	794,506
312 312	Retirement Board of the Government of Puerto Rico		511,534	-	-	93,824	-	57,043	-	-	2,153	-	-	-	664,554
189 189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-	-	-	-
124 124	Administration for the Support of Minors		545,058	34,613	2,120	158,296	-	-	-	-	-	-	-	-	740,087
87 087	Department of Recreation and Sports		361,652	-	21,877	78,366	2,114	115,066	-	-	-	-	-	-	579,076
15 015	Governor's Office		35,066	-	25,956	424,757	-	7,987	-	-	-	-	-	-	493,766
311 311	Gaming Commission		339,433	3,412	6,576	76,640	67,171	6,234	6,460	-	2,949	-	-	-	508,876
105 105	Industrial Commission		541,513	-	-	56,022	-	33,812	-	-	-	-	-	-	631,347
55 055	Agriculture department		378,792	3,717	19,472	15,445	-	38,595	-	24,225	14,809	-	-	-	495,054
16 016	Office of Management and Budget		225,314	11,738	-	135,893	-	54,607	-	-	-	-	-	-	427,551
241 241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		388,401	22,005	922	35,364	-	2,058	-	-	-	-	-	-	448,749

Puerto Rico Department of Treasury | Hacienda
Net Payroll - Summary by Employee Class - RHUM agencies (actuals)
 Figures in '000s (\$)
 Continues and Continued...

Num ID	Agency Name	Employee Class (a):	R	P	T	C	I	X	N	B	F	G	D	A	Total
43 043	National Guard of Puerto Rico		230,970	177,103	17,815	13,573	-	10,614	-	-	-	1,947	-	-	452,023
298 298	Utility Regulatory Board		155,383	26,480	4,337	148,060	-	8,204	-	-	-	-	-	-	342,464
69 069	Department of Consumer Affairs		215,347	41,401	48,911	44,029	-	18,974	-	-	-	-	-	-	368,663
31 031	General Services Administration		165,530	10,136	20,430	102,024	-	12,289	-	-	-	-	-	-	310,408
75 075	Office of the Commissioner of Financial Institutions		179,486	55,967	-	66,567	-	-	-	-	-	-	-	-	302,021
23 023	Department of State		164,608	21,696	1,748	39,801	11,075	9,332	905	-	-	-	-	-	249,164
82 082	Institute of Puerto Rican Culture		165,384	15,680	26,650	44,980	-	-	-	-	2,749	-	-	-	255,443
152 152	Office of the Procurator for the Elderly		113,788	15,003	90,105	10,824	4,000	-	-	3,163	2,956	-	-	5,632	245,470
22 022	Office of the Insurance Commissioner		121,695	11,192	1,330	53,039	-	14,030	-	-	-	-	-	-	201,286
30 030	Office of Administration and Transformation of Human Resources		134,862	11,122	-	35,420	-	-	-	2,287	-	-	-	-	183,692
271 271	Office of Information and Communication Technologies		78,972	7,807	1,330	67,804	-	-	-	-	-	-	-	-	155,913
281 281	Office of the Electoral Comptroller		-	-	-	121,852	-	-	-	-	-	-	-	-	121,852
329 329	Office of Socioeconomic Development		84,849	4,373	3,858	35,203	-	-	-	-	-	-	-	-	128,283
60 060	Office of the Citizen Procurator		22,105	661	3,728	73,276	-	-	-	-	-	-	-	-	99,769
279 279	Public Service Appeals Commission		45,719	-	-	51,016	-	-	-	-	-	-	-	-	96,735
155 155	State Office of Historic Conservation		54,032	6,295	12,049	22,362	-	-	-	-	-	-	-	-	94,739
153 153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		64,213	-	18,746	13,326	-	-	-	4,522	-	-	-	-	100,806
96 096	Office of the Women's Advocate		30,879	-	39,693	22,058	-	-	-	-	-	-	-	-	92,630
139 139	Freedom of speech board		54,859	1,340	3,864	30,017	-	-	-	-	-	-	-	-	90,081
231 231	Office of the Patient Advocate		28,009	-	12,805	17,892	-	-	-	3,081	-	-	-	-	61,787
226 226	Com Legislative Donation		2,599	-	-	62,954	-	-	-	-	-	-	-	-	65,552
62 062	Cooperative Development Commission of Puerto Rico		18,115	7,178	-	22,851	-	2,923	-	-	-	-	-	-	51,067
68 068	Labor Relations Board		21,958	-	-	15,102	-	-	-	-	-	-	-	-	37,060
37 037	Civil Rights Commission		6,069	-	6,444	13,378	-	-	-	-	-	-	-	-	25,891
120 120	Office of the Veteran's Attorney of Puerto Rico		13,949	-	-	11,717	-	-	-	-	-	-	-	-	25,666
266 266	Office of Public Affairs		-	-	12,619	12,901	-	-	-	-	-	-	-	-	25,520
34 034	Commission of Investigation, Processing and Appeal		4,917	1,658	-	6,296	-	-	-	-	-	-	-	-	12,871
Total			\$ 114,287,042	\$ 14,889,103	\$ 32,952,049	\$ 11,207,083	\$ 9,853,640	\$ 1,574,246	\$ 107,999	\$ 127,472	\$ 104,247	\$ 1,947	\$ 1,293	\$ 5,632	\$ 185,111,753

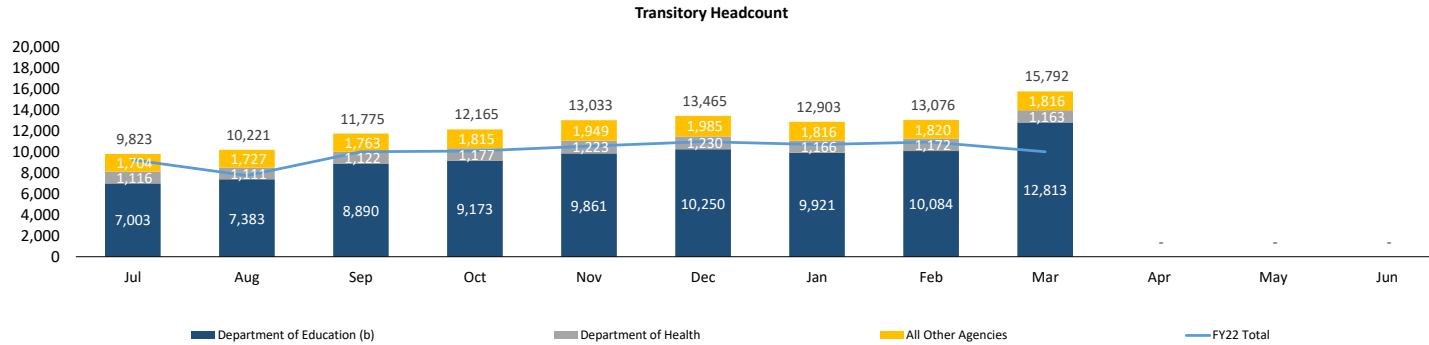
Source: DTPR, RHUM system

Footnotes:

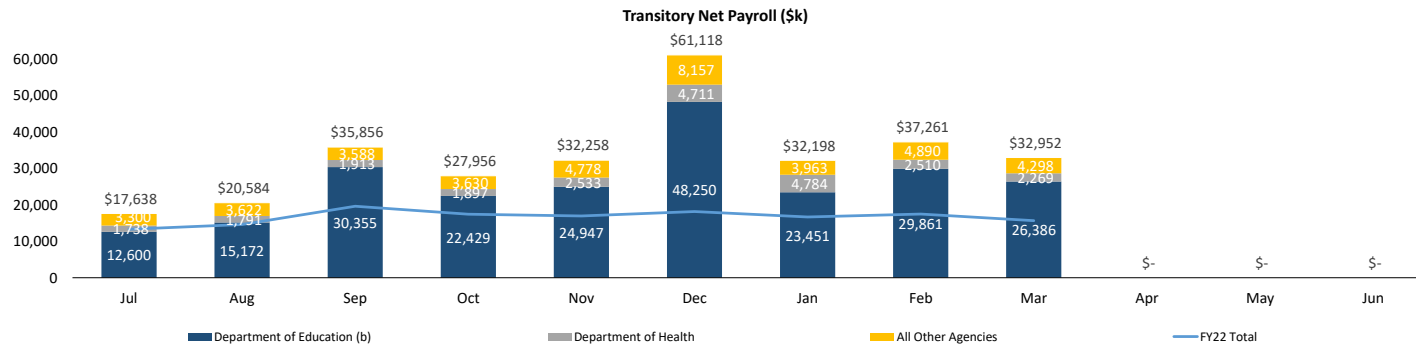
(a) Note: See below table for corresponding employee classes for each employee class code:

Code	Employee Class	Code	Employee Class
R	Regular	N	Contractor
P	Probationary	B	Trust with rights
T	Transitory	F	Trust with no rights
C	Trust	G	Temp
I	Irregular	D	Retired
X	Law Pre-Retirement 2015	A	Assignee

Puerto Rico Department of Treasury | Hacienda
Transitory Employee (a) Analysis - RHUM agencies (actuals)
 Figures in '000s (\$)



ID	Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
081	Department of Education (b)	7,003	7,383	8,890	9,173	9,861	10,250	9,921	10,084	12,813			
071	Department of Health	1,116	1,111	1,122	1,177	1,223	1,230	1,166	1,172	1,163			
	All Other Agencies	1,704	1,727	1,763	1,815	1,949	1,985	1,816	1,820	1,816			
	Total	9,823	10,221	11,775	12,165	13,033	13,465	12,903	13,076	15,792	-	-	-



ID	Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
081	Department of Education (b)	12,600	15,172	30,355	22,429	24,947	48,250	23,451	29,861	26,386			
071	Department of Health	1,738	1,791	1,913	1,897	2,533	4,711	4,784	2,510	2,269			
	All Other Agencies	3,300	3,622	3,588	3,630	4,778	8,157	3,963	4,890	4,298			
	Total	\$ 17,638	\$ 20,584	\$ 35,856	\$ 27,956	\$ 32,258	\$ 61,118	\$ 32,198	\$ 37,261	\$ 32,952	\$ -	\$ -	\$ -

Source: DTPR, RHUM system

Footnotes:

- (a) Transitory employees are those who have short-term contracts (up to a year).
- (b) Department of Education has more transitory employees due to the high volume of teachers that usually have short-term contracts with salaries usually higher compared to some other agencies of Central Government.
- (c) December payroll includes the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan.