



Requirement 2 (B)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Payroll and Active Employee Count Report
For the month of May 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

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.

Puerto Rico Department of Treasury | Hacienda
Gross Payroll Summary - Central Government Agencies & Select Component Units (a)
Figures in '000s (\$)

	July	August	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	YTD
Component Units (b)												
Puerto Rico State Insurance Fund Corporation ("Fondo")	\$ 14,466	\$ 9,937	\$ 27,999	\$ 14,852	\$ 24,727	\$ 23,538	\$ 23,956	\$ 19,580	\$ 28,413	\$ 15,657	\$ 13,643	\$ 216,768
Medical Services Administration ("ASEM")	6,427	7,395	8,052	7,039	7,444	15,840	7,347	4,496	9,826	7,302	6,612	87,780
Puerto Rico Public Buildings Authority ("PBA")	4,462	3,410	6,913	5,707	5,866	11,472	6,379	3,624	6,805	4,277	6,476	65,390
Puerto Rico Integrated Transit Authority ("PRITA")	2,145	3,057	3,262	2,401	4,663	4,292	1,855	1,855	3,272	3,272	3,272	33,347
Puerto Rico Ports Authority ("Ports")	2,282	1,976	3,395	2,605	2,478	4,718	2,572	2,309	2,519	2,295	2,355	29,503
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	1,678	3,334	2,715	2,160	3,808	3,662	1,678	2,287	2,875	1,978	2,211	28,388
Tourism Company of Puerto Rico ("Tourism")	817	738	1,002	893	1,452	1,205	910	879	1,128	968	984	10,977
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	742	683	3,392	1,021	1,691	1,643	2,026	1,283	1,894	1,288	1,652	17,316
Puerto Rico Industrial Development Company ("PRIDCO")	889	642	784	550	544	629	501	503	643	643	643	6,857
Department of Economic Development and Commerce ("DDEC")	2,771	2,358	2,751	2,065	1,990	5,106	2,267	2,589	3,934	2,524	2,524	30,879
Fiscal Agency and Financial Advisory Authority ("AAFAF")	788	906	1,070	823	361	1,540	759	613	1,132	634	669	9,295
Health Insurance Administration ("ASES")	339	412	461	312	503	623	299	377	438	320	366	4,450
Puerto Rico Housing Finance Authority ("HFA")	745	715	738	777	1,196	1,114	1,014	810	879	701	1,046	9,735
Puerto Rico Convention Center District Authority ("CCDA")	87	72	118	81	62	198	81	55	144	88	97	1,084
Automobile Accident Compensation Administration ("ACAA")	2,058	1,940	1,762	2,055	2,757	3,776	2,066	1,739	2,031	1,983	1,983	24,150
Total Component Units	\$ 40,695	\$ 37,575	\$ 64,414	\$ 43,341	\$ 59,543	\$ 79,358	\$ 53,709	\$ 43,000	\$ 65,820	\$ 43,931	\$ 44,533	\$ 575,918
Central Government Agencies (c)												
Department of Education	\$ 127,721	\$ 142,129	\$ 185,694	\$ 139,432	\$ 167,742	\$ 308,240	\$ 155,526	\$ 194,416	\$ 161,453	\$ 145,786	\$ 194,187	\$ 1,922,327
Police Department	74,799	68,412	58,560	79,049	108,140	64,530	55,790	65,130	91,056	51,909	79,807	797,182
Department of Correction and Rehabilitation	18,519	18,571	19,916	19,576	22,347	64,611	19,650	20,126	19,406	19,374	19,676	261,772
General Court of Justice	15,890	15,318	29,191	17,130	20,102	29,062	15,502	15,393	15,504	15,561	15,579	204,233
Department of Health	14,547	15,077	15,319	15,423	17,904	26,365	26,509	17,158	16,473	16,823	16,567	198,165
Families and Children Administration	5,933	5,913	5,895	5,887	10,571	29,278	5,798	6,324	6,179	6,080	6,094	93,953
Department of the Treasury	4,317	4,149	4,136	4,140	5,041	8,416	4,107	5,301	4,661	3,082	5,077	52,428
Department of Public Security	18,962	19,275	20,098	20,044	25,486	42,728	20,634	23,731	21,627	22,676	21,976	257,234
Administration for Socioeconomic Development of the Family	3,187	9,819	3,161	3,192	4,058	17,330	3,132	4,076	3,883	3,637	3,569	59,043
Department of Justice	5,801	5,788	5,935	5,744	6,705	10,125	5,740	6,912	6,410	6,251	6,341	71,752
Department of Labor and Human Resources	3,248	3,270	3,342	3,209	3,873	6,243	3,064	3,870	3,465	3,537	3,431	40,552
Department of Transportation and Public Works	3,699	3,794	3,685	3,730	5,230	12,642	3,397	3,868	3,569	3,853	3,553	51,020
Mental Health and Addiction Services Administration	2,246	2,311	2,315	2,279	2,715	4,378	4,451	2,556	2,357	2,313	2,318	30,241
Department of Natural Resources	3,453	3,160	3,059	3,052	3,825	11,328	3,175	3,558	6,940	3,258	6,504	51,310
Commonwealth Election Commission	1,364	1,311	1,272	1,319	1,640	2,883	1,286	1,295	1,286	1,255	1,270	16,180
Department of Sports and Recreation	1,946	1,921	1,924	1,951	2,272	3,587	1,911	2,131	2,014	2,027	2,248	23,933
Vocational Rehabilitation Administration	1,977	2,086	1,969	1,979	2,401	8,434	1,964	2,116	2,090	2,020	2,092	29,128
Department of the Family	1,788	1,565	1,547	1,555	2,429	5,960	1,599	1,682	1,650	1,617	2,069	23,462
Child Support Administration	1,068	1,072	1,099	1,087	1,307	6,538	1,079	1,398	1,311	1,238	1,269	18,467
Administration for Integral Development of Childhood	700	714	737	1,549	1,004	3,132	709	803	792	746	756	11,641
Public Housing Administration	1,851	1,774	1,833	1,885	2,080	3,014	1,958	1,764	1,765	1,721	1,732	21,377
Environmental Quality Board	776	793	807	827	966	1,553	906	1,045	973	980	963	10,589
All Other Central Government Agencies	2,430	2,616	3,269	3,540	3,742	7,395	5,455	5,485	2,607	4,843	2,249	43,631
Unreconciled Payroll (d)	(16,094)	12,444	1,914	448	(4,748)	(43,894)	(6,880)	(7,554)	(6,452)	409	(4,995)	(75,402)
Total Central Government Agencies	\$ 300,128	\$ 343,283	\$ 376,677	\$ 338,028	\$ 416,832	\$ 633,875	\$ 336,461	\$ 382,587	\$ 371,020	\$ 320,997	\$ 394,332	\$ 4,214,220
Total	\$ 340,822	\$ 380,858	\$ 441,090	\$ 381,369	\$ 476,375	\$ 713,233	\$ 390,170	\$ 425,587	\$ 436,840	\$ 364,928	\$ 438,866	\$ 4,790,138

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

Puerto Rico Department of Treasury | Hacienda

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.

Puerto Rico Department of Treasury | Hacienda
 Headcount Summary - Central Government Agencies & Select Component Units (a)

Component Units (b)	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
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	2,474	2,474
Medical Services Administration ("ASEM")	1,462	1,448	1,443	1,442	1,437	1,461	1,449	1,445	1,443	1,449	1,444
Puerto Rico Public Buildings Authority ("PBA")	1,462	1,449	1,445	1,431	1,413	1,411	1,400	1,392	1,384	1,381	1,375
Puerto Rico Integrated Transit Authority ("PRITA")	624	600	598	597	605	628	638	637	637	637	637
Puerto Rico Ports Authority ("Ports")	535	529	523	520	520	512	472	469	465	462	460
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	503	509	512	509	509	511	514	512	511	501	503
Tourism Company of Puerto Rico ("Tourism")	199	199	201	201	201	201	199	200	199	198	198
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	338	308	322	321	320	318	317	318	319	313	313
Puerto Rico Industrial Development Company ("PRIDCO")	53	53	53	53	52	51	50	53	47	53	53
Department of Economic Development and Commerce ("DDEC")	514	508	509	513	515	512	509	511	509	512	520
Fiscal Agency and Financial Advisory Authority ("AAFAF")	107	106	105	105	105	101	102	102	103	101	100
Health Insurance Administration ("ASES")	74	73	70	70	71	71	70	70	69	68	68
Puerto Rico Housing Finance Authority ("HFA")	119	121	124	125	130	130	130	134	134	138	138
Puerto Rico Convention Center District Authority ("CCDA")	12	12	12	11	11	11	12	12	12	12	12
Automobile Accident Compensation Administration ("ACAA")	418	416	416	414	414	414	410	409	409	409	409
Total Component Units	8,892	8,801	8,802	8,790	8,808	8,832	8,761	8,748	8,723	8,708	8,704
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	47,309	47,391
Police Department	11,989	11,971	11,906	11,929	11,513	11,620	11,593	11,596	11,598	11,570	11,576
Department of Correction and Rehabilitation	6,080	5,761	5,748	5,717	5,717	5,838	5,656	5,617	5,592	5,784	5,778
General Court of Justice	4,486	4,487	4,505	4,576	4,661	4,679	4,507	4,506	4,480	4,495	4,503
Department of Health	4,722	4,912	4,928	5,239	5,393	5,202	5,218	4,997	4,993	5,023	5,022
Families and Children Administration	1,804	1,793	1,792	1,793	1,840	1,853	1,790	1,799	1,794	1,787	1,785
Department of the Treasury	1,695	1,691	1,683	1,672	1,713	1,706	1,655	1,664	1,655	1,652	1,649
Department of Public Security	2,837	2,820	2,810	2,797	3,257	3,281	3,194	3,347	3,344	3,333	3,330
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	1,321	1,319
Department of Justice	1,484	1,480	1,503	1,476	1,541	1,544	1,482	1,476	1,484	1,468	1,481
Department of Labor and Human Resources	1,085	1,083	1,088	1,068	1,108	1,107	1,052	1,051	1,048	1,053	1,040
Department of Transportation and Public Works	1,327	1,326	1,311	1,306	1,361	1,377	1,263	1,249	1,231	1,267	1,219
Mental Health and Addiction Services Administration	780	789	787	782	800	799	771	761	757	749	750
Department of Natural Resources	1,071	1,035	1,021	1,016	1,054	1,075	993	999	994	974	967
Commonwealth Election Commission	529	520	516	519	546	553	516	516	511	505	501
Department of Sports and Recreation	393	390	386	381	388	389	378	375	373	382	393
Vocational Rehabilitation Administration	641	635	648	644	665	666	635	635	641	634	630
Department of the Family	449	443	440	438	448	448	432	427	425	425	429
Child Support Administration	368	368	375	369	372	376	362	368	389	379	380
Administration for Integral Development of Childhood	248	251	249	245	256	259	243	244	245	241	242
Public Housing Administration	424	422	424	430	431	432	412	410	407	404	403
Environmental Quality Board	235	236	239	243	247	247	244	240	239	240	238
All Other RHUM Agencies	3,653	3,721	4,462	4,537	4,676	4,724	4,263	4,260	4,284	4,221	4,273
(Pre-retired Employees) (d)	(1,237)	(1,209)	(1,249)	(1,224)	(1,191)	(1,193)	(1,159)	(1,140)	(1,122)	(1,101)	(1,092)
Total Central Government Agencies	90,177	87,812	92,261	100,069	104,890	97,670	102,446	94,237	94,444	94,115	94,207
Total	99,069	96,613	101,063	108,859	113,698	106,502	111,207	102,985	103,167	102,823	102,911

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

Puerto Rico Department of Treasury | Hacienda

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.

Puerto Rico Department of Treasury | Hacienda

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

Figures in '000s (\$)

	Jul	Aug	Sep	Oct	Nov	Dec(d)	Jan	Feb(e)	Mar	Apr	May(e)	YTD
General Fund:												
Department of Education	\$ 60,220	\$ 62,107	\$ 67,402	\$ 69,165	\$ 86,343	\$ 166,336	\$ 40,972	\$ 41,509	\$ 44,263	\$ 41,506	\$ 41,138	\$ 720,960
Department of Correction and Rehabilitation	10,698	10,680	11,593	11,257	13,695	47,719	10,543	11,874	11,353	11,324	11,519	162,255
General Court of Justice	9,394	8,981	8,969	8,998	12,861	20,358	9,063	9,061	9,091	9,134	9,108	115,019
Department of Health	3,853	4,405	4,348	4,305	5,473	13,366	4,411	5,180	4,684	4,849	4,849	59,723
Families and Children Administration	2,697	2,675	2,654	2,658	3,412	17,773	2,585	2,869	2,821	2,764	2,786	45,694
Department of the Treasury	2,633	2,473	2,462	2,475	3,242	5,982	2,442	3,381	2,885	1,420	2,971	32,365
All Other Agencies	20,019	19,949	20,924	20,756	28,716	92,406	20,753	24,287	22,634	22,693	22,323	315,460
Total General Fund	\$ 109,514	\$ 111,271	\$ 118,351	\$ 119,613	\$ 153,741	\$ 363,941	\$ 90,769	\$ 98,161	\$ 97,730	\$ 93,689	\$ 94,694	\$ 1,451,474
Other State Funds												
Department of Education	\$ 64	\$ 29	\$ 23	\$ 23	\$ 29	\$ 26	\$ 51	\$ 56	\$ 54	\$ 56	\$ 55	\$ 466
Department of Correction and Rehabilitation	-	9	26	114	36	118	20	30	20	13	39	424
General Court of Justice	60	6	13,843	-	-	-	-	-	-	-	-	13,909
Department of Health	961	856	888	718	819	666	634	829	743	750	777	8,641
Families and Children Administration	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	276	267	262	261	356	688	260	307	278	142	281	3,378
All Other Agencies	4,114	3,787	4,507	4,504	5,710	4,457	4,527	5,165	4,904	4,841	4,666	51,181
Total Other State Funds	\$ 5,476	\$ 4,953	\$ 19,548	\$ 5,621	\$ 6,950	\$ 5,955	\$ 5,491	\$ 6,387	\$ 5,999	\$ 5,802	\$ 5,817	\$ 77,999
Federal Funds												
Department of Education	\$ 27,636	\$ 37,563	\$ 77,020	\$ 28,154	\$ 35,319	\$ 75,420	\$ 70,857	\$ 102,947	\$ 67,300	\$ 61,860	\$ 102,911	\$ 686,987
Department of Correction and Rehabilitation	2	-	2	1	1	1	1,187	1	1	1	2	1,201
General Court of Justice	-	-	-	1,543	112	64	106	146	8	83	47	2,111
Department of Health	4,449	4,455	4,702	4,995	5,863	5,128	14,668	5,391	5,483	5,607	5,396	66,135
Families and Children Administration	659	654	646	642	4,376	5,643	680	770	736	724	714	16,245
Department of the Treasury	-	-	-	-	-	-	-	-	-	-	-	-
Firefighters Corps	-	-	-	-	-	-	-	-	-	-	-	-
Administration for Socioeconomic Development of th	757	6,197	745	771	1,111	750	732	1,122	1,034	965	948	15,131
Department of Justice	273	270	263	260	300	264	262	343	303	292	292	3,123
Department of Labor and Human Resources	727	725	726	708	994	688	684	997	842	886	846	8,822
All Other Agencies	4,798	5,022	4,957	5,803	6,635	6,642	7,099	6,319	5,675	5,571	6,090	64,611
All Other Agencies	6,555	12,214	6,691	7,543	9,039	8,344	8,777	8,781	7,854	7,714	8,176	91,688
Total Federal Funds	\$ 39,300	\$ 54,885	\$ 89,061	\$ 42,879	\$ 54,710	\$ 94,600	\$ 96,276	\$ 118,036	\$ 81,383	\$ 75,990	\$ 117,246	\$ 864,366
Total Net Payroll from Payroll System	\$ 154,290	\$ 171,110	\$ 226,961	\$ 168,113	\$ 215,401	\$ 464,495	\$ 192,536	\$ 222,584	\$ 185,112	\$ 175,481	\$ 217,757	\$ 2,393,839
Unreconciled Net Payroll (c)	5,828	6,389	587	5,297	3,118	(25,344)	(10,526)	479	883	2,149	1,435	(9,704)
Total Net Payroll	\$ 160,118	\$ 177,499	\$ 227,548	\$ 173,410	\$ 218,519	\$ 439,151	\$ 182,010	\$ 223,063	\$ 185,995	\$ 177,630	\$ 219,193	\$ 2,384,135

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.

Puerto Rico Department of Treasury | Hacienda
 Central Government Headcount by Agency - Monthly Summary (a)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
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	47,309	47,391
Department of Correction and Rehabilitation	6,080	5,761	5,748	5,717	5,717	5,838	5,656	5,617	5,592	5,784	5,778
General Court of Justice	4,486	4,487	4,505	4,576	4,661	4,679	4,507	4,506	4,480	4,495	4,503
Department of Health	4,722	4,912	4,928	5,239	5,393	5,202	5,218	4,997	4,993	5,023	5,022
Families and Children Administration	1,804	1,793	1,792	1,793	1,840	1,853	1,790	1,799	1,794	1,787	1,785
Department of the Treasury	1,695	1,691	1,683	1,672	1,713	1,706	1,655	1,664	1,655	1,652	1,649
Department of Public Security	2,837	2,820	2,810	2,797	3,257	3,281	3,194	3,347	3,344	3,333	3,330
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	1,321	1,319
Department of Justice	1,484	1,480	1,503	1,476	1,541	1,544	1,482	1,476	1,484	1,468	1,481
Department of Labor and Human Resources	1,085	1,083	1,088	1,068	1,108	1,107	1,052	1,051	1,048	1,053	1,040
Department of Transportation and Public Works	1,327	1,326	1,311	1,306	1,361	1,377	1,263	1,249	1,231	1,267	1,219
Mental Health and Addiction Services Administration	780	789	787	782	800	799	771	761	757	749	750
Department of Natural Resources	1,071	1,035	1,021	1,016	1,054	1,075	993	999	994	974	967
Commonwealth Election Commission	529	520	516	519	546	553	516	516	511	505	501
Department of Sports and Recreation	393	390	386	381	388	389	378	375	373	382	393
Vocational Rehabilitation Administration	641	635	648	644	665	666	635	635	641	634	630
Department of the Family	449	443	440	438	448	448	432	427	425	425	429
Child Support Administration	368	368	375	369	372	376	362	368	389	379	380
Administration for Integral Development of Childhood	248	251	249	245	256	259	243	244	245	241	242
Public Housing Administration	424	422	424	430	431	432	412	410	407	404	403
Others including EQB	3,888	3,957	4,701	4,780	4,923	4,971	4,507	4,500	4,523	4,461	4,511
Environmental Quality Board	235	236	239	243	247	247	244	240	239	240	238
Others	3,653	3,721	4,462	4,537	4,676	4,724	4,263	4,260	4,284	4,221	4,273
Sub-Total	79,425	77,050	81,604	89,364	94,568	87,243	92,012	83,781	83,968	83,646	83,723
Police Department	11,989	11,971	11,906	11,929	11,513	11,620	11,593	11,596	11,598	11,570	11,576
Pre-retired employees	(1,237)	(1,209)	(1,249)	(1,224)	(1,191)	(1,193)	(1,159)	(1,140)	(1,122)	(1,101)	(1,092)
Total	90,177	87,812	92,261	100,069	104,890	97,670	102,446	94,237	94,444	94,115	94,207

Source: DTPR, RHUM system

Footnotes:

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

(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	Oct	Nov (b)	Dec (c)	Jan	Feb	Mar	Apr	May	YTD
Environmental Quality Board												
Environmental Quality Board payroll	\$ 776	\$ 793	\$ 807	\$ 827	\$ 966	\$ 1,553	\$ 906	\$ 1,045	\$ 973	\$ 980	\$ 963	\$ 10,589
Total Environmental Quality Board payroll	\$ 776	\$ 793	\$ 807	\$ 827	\$ 966	\$ 1,553	\$ 906	\$ 1,045	\$ 973	\$ 980	\$ 963	\$ 10,589

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Environmental Quality Board Headcount											
Environmental Quality Board headcount	235	236	239	243	247	247	244	240	239	240	238
Pre-retired employee (a)	(16)	(13)	(16)	(16)	(16)	(16)	(16)	(15)	(15)	(15)	(15)
Total	219	223	223	227	231	231	228	225	224	225	223

Breakdown by employee Class

Regular	199	201	197	198	202	200	197	194	193	194	194
Trust	6	8	10	10	10	10	10	10	10	10	10
Transitory	6	6	7	9	9	9	9	9	9	9	9
Probationary	8	8	9	10	10	12	12	12	12	12	10
Total	219	223	223	227	231	231	228	225	224	225	223

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	Oct (d)	Nov (e)	Dec	Jan	Feb	Mar	Apr	May	YTD
Police Payroll												
Puerto Rico Police payroll	\$ 70,592	\$ 58,409	\$ 61,414	\$ 82,468	\$ 69,637	\$ 97,669	\$ 57,901	\$ 63,590	\$ 82,583	\$ 53,244	\$ 75,201	\$ 772,708
Variance to TSA Transfers (a)	4,207	10,003	(2,853)	(3,419)	38,503	(33,139)	(2,111)	1,539	8,473	(1,335)	4,605	24,474
Total TSA transfer to Puerto Rico Police (b)	\$ 74,799	\$ 68,412	\$ 58,560	\$ 79,049	\$ 108,140	\$ 64,530	\$ 55,790	\$ 65,130	\$ 91,056	\$ 51,909	\$ 79,807	\$ 797,182
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	11,570	11,576	
Breakdown by employee Class												
Regular	11,958	11,941	11,876	11,899	11,483	11,590	11,563	11,566	11,568	11,540	11,546	
Trust	31	30	30	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	11,570	11,576	

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 approximately 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)
081	Department of Education		27,771	2,869	10,229	126	14,753	-	-	1	-	-	-	-	55,749
137	Department of Correction and Rehabilitation		4,069	1,519	13	8	-	176	-	-	-	-	-	-	5,785
071	Health Department		2,216	25	1,203	45	1,631	97	-	-	-	-	-	-	5,217
010	General Court of Justice		2,590	299	33	1,580	-	-	1	-	-	-	-	-	4,503
045	Public Security Department		2,568	483	114	60	-	104	-	1	-	-	-	-	3,330
123	Administration of Families and Children		1,649	91	33	13	-	-	-	-	-	-	-	-	1,786
024	Department of Finance		1,366	30	100	43	-	110	-	-	-	-	-	-	1,649
038	Justice Department		650	39	363	407	-	22	-	1	-	-	-	-	1,482
127	Administration of Socioeconomic Development of the Family		1,224	2	84	10	-	-	-	-	-	-	-	-	1,320
049	Department of Transportation and Public Works		872	224	39	28	-	40	-	11	5	-	-	-	1,219
067	Department of labor and human resources		900	26	31	-	-	56	-	12	15	-	-	-	1,040
133	Natural Resources Administration		827	3	55	29	-	53	-	-	-	-	-	-	967
095	Administration of Mental Health and Anti-Addiction Services		579	1	99	9	-	63	-	-	-	-	-	-	751
126	Vocational Rehabilitation Administration		599	14	3	17	-	-	-	-	-	-	-	-	633
078	Department of Housing		201	1	392	63	-	28	-	-	-	-	-	-	685
028	State Elections Commission		81	2	-	412	-	6	-	-	-	-	-	-	501
122	Secretariat of the Department of the Family		345	15	21	24	-	24	-	-	-	-	-	-	429
106	Public Housing Administration		349	11	11	32	-	-	-	-	-	-	-	-	403
018	Planning Board		118	-	235	14	-	19	-	-	1	-	-	-	387
087	Department of Recreation and Sports		224	-	34	24	2	107	-	-	1	-	1	-	393
124	Administration for the Support of Minors		310	24	2	44	-	-	-	-	-	-	-	-	380
312	Retirement Board of the Government of Puerto Rico		247	-	-	26	-	38	-	-	2	-	-	-	313
189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-	-	-	-
055	Agriculture department		187	-	9	4	-	29	-	7	3	-	-	-	239
311	Gaming Commission		163	1	5	22	74	7	-	-	1	-	-	-	273
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		216	12	1	11	-	2	-	-	-	-	-	-	242
043	National Guard of Puerto Rico		115	84	11	5	-	7	-	-	-	1	-	-	223
015	Governor's Office		19	-	14	164	-	5	-	-	-	-	-	-	202
105	Industrial Commission		158	-	-	16	-	17	-	-	-	-	-	-	191
069	Department of Consumer Affairs		94	20	17	13	-	12	-	-	-	-	-	-	156
031	General Services Administration		91	5	11	29	-	8	-	-	-	-	-	-	144
082	Institute of Puerto Rican Culture		91	11	14	16	-	-	-	-	1	-	-	-	133
016	Office of Management and Budget		81	5	-	34	-	25	-	-	-	-	-	-	145
298	Utility Regulatory Board		77	7	2	42	-	7	-	-	-	-	-	-	135

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	Office of the Procurator for the Elderly		64	6	43	4	-	-	-	1	1	-	-	1	120
023	Department of State		83	11	1	11	71	7	-	-	-	-	-	-	184
075	Office of the Commissioner of Financial Institutions		51	18	-	10	-	-	-	-	-	-	-	-	79
022	Office of the Insurance Commissioner		51	4	-	15	-	6	-	-	-	-	-	-	76
030	Office of Administration and Transformation of Human Resources		61	3	-	10	-	-	-	1	-	-	-	-	75
329	Office of Socioeconomic Development		40	2	3	10	-	-	-	-	-	-	-	-	55
060	Office of the Citizen Procurator		16	1	4	40	-	-	-	-	-	-	-	-	61
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		38	-	7	4	-	-	-	1	-	-	-	-	50
271	Office of Information and Communication Technologies		28	4	-	17	-	-	-	-	-	-	-	-	49
096	Office of the Women's Advocate		19	-	20	4	-	-	-	-	-	-	-	-	43
281	Office of the Electoral Comptroller		-	-	-	41	-	-	-	-	-	-	-	-	41
139	Freedom of speech board		23	1	4	10	-	-	-	-	-	-	-	-	38
279	Public Service Appeals Commission		20	-	-	11	-	-	-	-	-	-	-	-	31
155	State Office of Historic Conservation		17	2	5	7	-	-	-	-	-	-	-	-	31
062	Cooperative Development Commission of Puerto Rico		10	5	-	8	-	2	-	-	-	-	-	-	25
231	Office of the Patient Advocate		15	-	7	6	-	-	-	1	-	-	-	-	29
226	Com Legislative Donation		1	-	-	16	-	-	-	-	-	-	-	-	17
068	Labor Relations Board		8	-	-	6	-	-	-	-	-	-	-	-	14
120	Office of the Veteran's Attorney of Puerto Rico		8	-	-	4	-	-	-	-	-	-	-	-	12
037	Civil Rights Commission		3	-	3	4	-	-	-	-	-	-	-	-	10
266	Office of Public Affairs		-	-	4	4	-	-	-	-	-	-	-	-	8
034	Commission of Investigation, Processing and Appeal		1	1	-	2	-	-	-	-	-	-	-	-	4
Total			\$ 51,604	\$ 5,881	\$ 13,279	\$ 3,614	\$ 16,531	\$ 1,077	\$ 1	\$ 37	\$ 30	\$ 1	\$ 1	\$ 1	\$ 92,057

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...

ID	Agency Name	Employee Class (a):	R	P	T	C	I	X	N	B	F	G	D	A	Total
081	Department of Education		85,861,052	9,567,677	31,582,087	651,198	16,436,623	-	-	4,631	-	-	-	-	144,103,268
010	General Court of Justice		4,268,342	442,176	49,222	4,393,790	-	-	1,914	-	-	-	-	-	9,155,443
137	Department of Correction and Rehabilitation		8,155,694	3,131,702	26,744	30,976	-	214,435	-	-	-	-	-	-	11,559,551
071	Health Department		4,265,707	50,774	2,362,743	204,232	4,018,720	119,462	-	-	-	-	-	-	11,021,638
045	Public Security Department		4,732,272	933,092	242,264	211,127	-	130,819	-	3,601	-	-	-	-	6,253,176
038	Justice Department		1,296,304	79,663	872,037	1,674,289	-	35,788	-	2,430	-	-	-	-	3,960,511
123	Administration of Families and Children		3,191,714	194,811	69,925	44,054	-	-	-	-	-	-	-	-	3,500,504
024	Department of Finance		2,664,530	81,692	149,769	197,431	-	158,670	-	-	-	-	-	-	3,252,092
049	Department of Transportation and Public Works		1,208,869	399,910	59,074	119,119	-	49,284	-	40,264	18,237	-	-	-	1,894,757
067	Department of labor and human resources		1,641,370	63,578	73,151	-	-	71,036	-	36,918	59,960	-	-	-	1,946,013
078	Department of Housing		351,231	1,945	1,361,430	290,580	-	30,943	-	-	-	-	-	-	2,036,130
127	Administration of Socioeconomic Development of the Family		1,844,577	3,219	131,036	33,100	-	-	-	-	-	-	-	-	2,011,932
133	Natural Resources Administration		1,414,365	4,120	92,182	102,930	-	82,674	-	-	-	-	-	-	1,696,272
095	Administration of Mental Health and Anti-Addiction Services		999,918	6,743	203,432	33,593	-	65,212	-	-	-	-	-	-	1,308,898
126	Vocational Rehabilitation Administration		1,094,959	34,170	6,852	59,707	-	-	-	-	-	-	-	-	1,195,687
106	Public Housing Administration		826,361	32,579	20,047	134,008	-	-	-	-	-	-	-	-	1,012,995
122	Secretariat of the Department of the Family		1,139,338	64,866	32,944	82,465	-	31,299	-	-	-	-	-	-	1,350,912
018	Planning Board		261,150	-	460,893	56,678	-	25,379	-	-	3,342	-	-	-	807,443
028	State Elections Commission		129,552	4,042	-	647,209	-	7,401	-	-	-	-	-	-	788,204
312	Retirement Board of the Government of Puerto Rico		510,982	-	-	94,201	-	57,085	-	-	5,542	-	-	-	667,810
189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Administration for the Support of Minors		520,437	30,573	1,647	145,336	-	-	-	-	-	-	-	-	697,994
087	Department of Recreation and Sports		420,984	-	50,226	74,235	2,400	112,959	-	-	2,990	-	667	-	664,461
015	Governor's Office		35,322	-	29,020	432,276	-	7,936	-	-	-	-	-	-	504,553
311	Gaming Commission		340,360	2,650	10,370	73,120	115,154	6,232	-	-	2,949	-	-	-	550,836
105	Industrial Commission		363,874	-	-	56,447	-	33,770	-	-	-	-	-	-	454,091
055	Agriculture department		346,832	-	17,412	15,389	-	38,368	-	22,575	14,809	-	-	-	455,384
016	Office of Management and Budget		222,690	11,738	-	128,977	-	53,452	-	-	-	-	-	-	416,857
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		358,767	20,034	1,036	35,641	-	2,058	-	-	-	-	-	-	417,535

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

Figures in '000s (\$)
 Continues and Continued...

ID	Agency Name	Employee Class (a):	R	P	T	C	I	X	N	B	F	G	D	A	Total
043	National Guard of Puerto Rico		214,458	157,132	18,880	11,507	-	9,292	-	-	-	1,947	-	-	413,216
298	Utility Regulatory Board		170,196	20,676	3,264	145,761	-	7,280	-	-	-	-	-	-	347,178
069	Department of Consumer Affairs		208,836	40,179	46,401	44,691	-	15,486	-	-	-	-	-	-	355,592
031	General Services Administration		152,802	10,260	22,836	102,244	-	11,645	-	-	-	-	-	-	299,788
075	Office of the Commissioner of Financial Institutions		160,223	50,616	-	48,881	-	-	-	-	-	-	-	-	259,719
023	Department of State		157,697	20,100	1,470	40,024	29,366	9,315	-	-	-	-	-	-	257,970
082	Institute of Puerto Rican Culture		161,699	15,613	25,326	46,280	-	-	-	-	2,749	-	-	-	251,667
152	Office of the Procurator for the Elderly		115,491	14,988	77,357	10,682	-	-	-	3,163	2,956	-	-	5,632	230,268
022	Office of the Insurance Commissioner		122,473	11,164	-	54,336	-	14,030	-	-	-	-	-	-	202,002
030	Office of Administration and Transformation of Human Resources		128,522	8,323	-	35,268	-	-	-	2,287	-	-	-	-	174,400
271	Office of Information and Communication Technologies		96,582	8,688	-	70,967	-	-	-	-	-	-	-	-	176,237
281	Office of the Electoral Comptroller		-	-	-	121,524	-	-	-	-	-	-	-	-	121,524
329	Office of Socioeconomic Development		78,752	4,384	5,240	35,868	-	-	-	-	-	-	-	-	124,245
060	Office of the Citizen Procurator		22,894	641	3,803	73,210	-	-	-	-	-	-	-	-	100,548
279	Public Service Appeals Commission		46,675	-	-	55,720	-	-	-	-	-	-	-	-	102,394
155	State Office of Historic Conservation		49,148	6,294	12,036	22,526	-	-	-	-	-	-	-	-	90,004
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		63,316	-	18,701	16,618	-	-	-	2,889	-	-	-	-	101,524
096	Office of the Women's Advocate		39,313	-	44,273	12,874	-	-	-	-	-	-	-	-	96,460
139	Freedom of speech board		50,934	1,361	4,402	29,043	-	-	-	-	-	-	-	-	85,739
231	Office of the Patient Advocate		29,364	-	17,665	17,167	-	-	-	3,081	-	-	-	-	67,277
226	Com Legislative Donation		2,599	-	-	45,246	-	-	-	-	-	-	-	-	47,845
062	Cooperative Development Commission of Puerto Rico		16,848	9,197	-	21,508	-	2,923	-	-	-	-	-	-	50,476
068	Labor Relations Board		16,890	-	-	11,647	-	-	-	-	-	-	-	-	28,537
037	Civil Rights Commission		6,005	-	6,444	13,378	-	-	-	-	-	-	-	-	25,827
120	Office of the Veteran's Attorney of Puerto Rico		14,020	-	-	10,799	-	-	-	-	-	-	-	-	24,819
266	Office of Public Affairs		-	-	12,619	12,901	-	-	-	-	-	-	-	-	25,520
034	Commission of Investigation, Processing and Appeal		4,259	1,207	-	6,183	-	-	-	-	-	-	-	-	11,650
Total			\$ 130,597,546	\$ 15,542,577	\$ 38,226,257	\$ 11,138,966	\$ 20,602,262	\$ 1,404,232	\$ 1,914	\$ 121,840	\$ 113,534	\$ 1,947	\$ 667	\$ 5,632	\$ 217,757,374

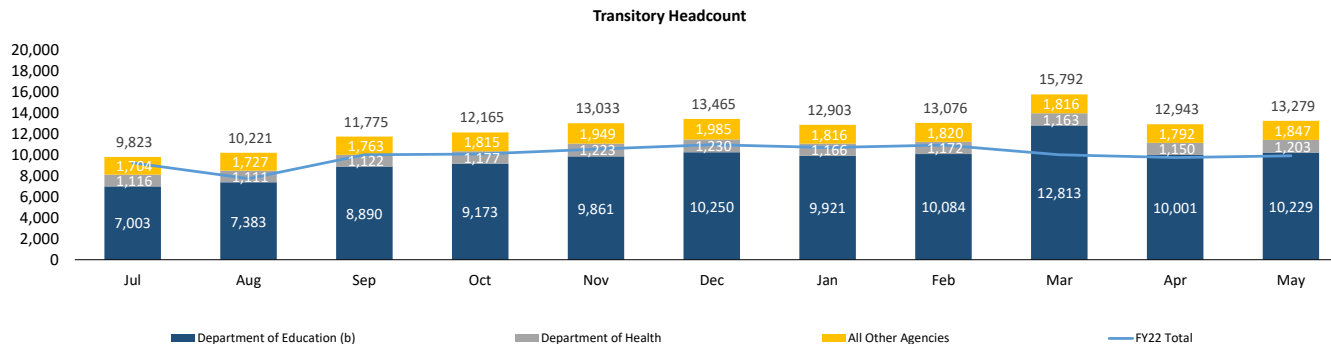
Source: DTPR, RHUM system

Footnotes:

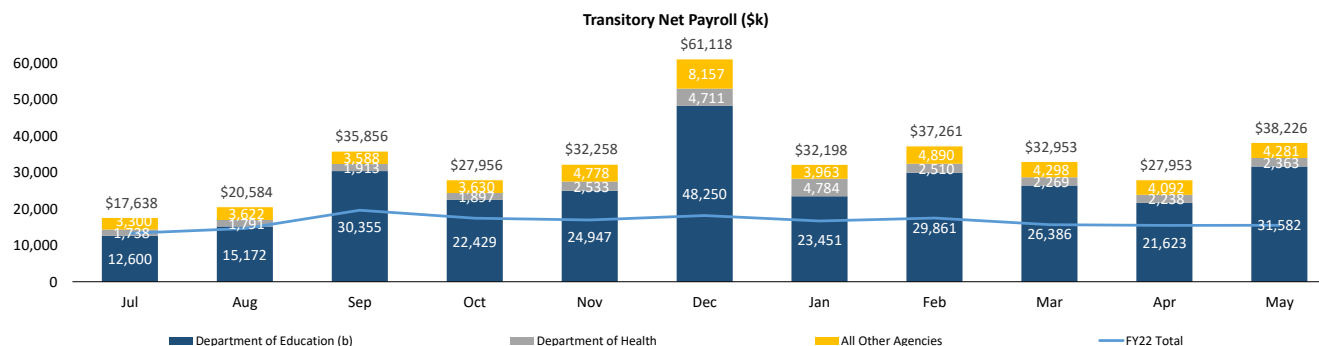
(a) Note: See below table for corresponding employee classes for each employee class code:

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
081	Department of Education (b)	7,003	7,383	8,890	9,173	9,861	10,250	9,921	10,084	12,813	10,001	10,229
071	Department of Health	1,116	1,111	1,122	1,177	1,223	1,230	1,166	1,172	1,163	1,150	1,203
	All Other Agencies	1,704	1,727	1,763	1,815	1,949	1,985	1,816	1,820	1,816	1,792	1,847
	Total	9,823	10,221	11,775	12,165	13,033	13,465	12,903	13,076	15,792	12,943	13,279



ID	Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
081	Department of Education (b)	12,600	15,172	30,355	22,429	24,947	48,250	23,451	29,861	26,386	21,623	31,582
071	Department of Health	1,738	1,791	1,913	1,897	2,533	4,711	4,784	2,510	2,269	2,238	2,363
	All Other Agencies	3,300	3,622	3,588	3,630	4,778	8,157	3,963	4,890	4,298	4,092	4,281
	Total	\$ 17,638	\$ 20,584	\$ 35,856	\$ 27,956	\$ 32,258	\$ 61,118	\$ 32,198	\$ 37,261	\$ 32,953	\$ 27,953	\$ 38,226

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.