

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (B)

*Payroll and Active Employee Count Report
For the month of March FY25 and Q3 FY25*

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.

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.

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	Q1	Oct	Nov	Dec	Q2	Jan	Feb	Mar	Q3	YTD
Component Units (b)													
Puerto Rico State Insurance Fund Corporation ("Fondo")	\$ 18,304	\$ 18,304	\$ 18,304	\$ 54,912	\$ 14,276	\$ 14,276	\$ 14,276	\$ 42,828	\$ 14,276	\$ 14,276	\$ 14,276	\$ 42,828	\$ 140,567
Medical Services Administration ("ASEM")	13,137	8,840	10,050	32,027	10,461	10,827	9,579	30,867	10,656	9,230	9,174	29,060	91,954
Puerto Rico Public Buildings Authority ("PBA")	5,212	4,511	5,234	14,957	5,559	7,676	8,795	22,030	5,818	8,812	9,117	23,747	60,734
Puerto Rico Integrated Transit Authority ("PRITA")	3,761	2,729	2,729	9,218	2,428	2,428	4,079	8,934	4,079	2,956	2,915	9,950	28,103
Puerto Rico Ports Authority ("Ports")	1,817	1,817	2,172	5,805	1,118	1,118	1,922	4,158	1,922	1,922	1,922	5,767	15,729
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	2,113	2,603	2,834	7,549	2,167	2,977	1,813	6,957	3,152	2,281	2,051	7,484	21,990
Tourism Company of Puerto Rico ("Tourism")	1,065	887	711	2,664	676	676	676	2,028	676	790	712	2,178	6,870
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	2,049	2,611	1,322	5,982	1,944	1,872	1,710	5,525	1,880	1,444	1,444	4,769	16,275
Puerto Rico Industrial Development Company ("PRIDCO")	514	637	650	1,801	464	709	371	1,543	570	684	269	1,523	4,867
Department of Economic Development and Commerce ("DDEC")	2,762	4,887	2,465	10,115	2,628	3,033	3,217	8,879	3,306	4,824	3,311	11,440	30,434
Fiscal Agency and Financial Advisory Authority ("AAFAF")	1,019	754	793	2,566	767	805	772	2,344	774	795	746	2,315	7,225
Health Insurance Administration ("ASES")	547	373	373	1,293	441	441	486	1,367	536	392	454	1,382	4,042
Puerto Rico Housing Finance Authority ("HFA")	921	906	965	2,792	1,005	994	969	2,968	876	984	891	2,751	8,511
Puerto Rico Convention Center District Authority ("CCDA")	99	97	85	281	95	138	89	322	107	82	79	269	872
Automobile Accident Compensation Administration ("ACAA")	2,473	1,694	3,068	7,235	3,068	2,066	1,844	6,979	1,599	1,617	1,889	5,105	19,318
Total Component Units	\$ 55,792	\$ 51,650	\$ 51,755	\$ 159,196	\$ 47,095	\$ 50,035	\$ 50,599	\$ 147,729	\$ 50,228	\$ 51,089	\$ 49,249	\$ 150,566	\$ 457,492
Central Government Agencies (c)													
Department of Education	\$ 141,538	\$ 146,265	\$ 135,119	\$ 422,922	\$ 129,664	\$ 180,363	\$ 143,319	\$ 453,346	\$ 137,594	\$ 138,847	\$ 143,942	\$ 420,383	\$ 1,296,650
Police Department	52,000	74,516	65,322	191,838	60,828	75,189	65,101	201,118	62,454	62,913	65,738	191,105	584,061
Department of Correction and Rehabilitation	20,135	19,778	20,238	60,151	19,890	25,395	27,409	72,695	19,521	19,385	19,644	58,550	191,396
General Court of Justice	17,249	28,429	18,571	64,249	18,637	24,269	18,546	61,453	18,368	18,517	18,535	55,420	181,121
Department of Health	19,247	19,823	20,630	59,699	20,715	24,445	20,092	65,252	20,413	20,073	20,340	60,827	185,778
Families and Children Administration	6,543	6,512	6,543	19,598	6,694	8,471	9,481	24,646	6,682	6,595	6,618	19,895	64,139
Department of the Treasury	4,808	4,940	4,953	14,702	4,827	7,509	4,764	17,099	4,810	4,916	4,858	14,584	46,385
Department of Public Security	12,287	12,292	12,875	37,454	12,812	16,624	12,835	42,270	12,860	12,968	13,007	38,836	118,560
Administration for Socioeconomic Development of the Family	4,061	4,047	4,027	12,135	4,016	5,406	5,986	15,408	3,901	3,906	3,920	11,727	39,270
Department of Justice	11,856	7,517	7,539	26,913	7,541	9,426	8,624	25,591	7,432	7,486	7,380	22,297	74,801
Department of Labor and Human Resources	3,611	3,573	3,645	10,829	3,636	4,733	3,619	11,988	3,568	3,599	3,631	10,798	33,616
Department of Transportation and Public Works	3,871	3,839	3,849	11,559	3,767	4,964	5,093	13,825	3,680	3,710	3,790	11,180	36,564
Mental Health and Addiction Services Administration	2,171	2,143	2,225	6,540	2,187	2,775	2,427	7,389	2,051	2,028	2,075	6,154	20,083
Department of Natural Resources	3,221	3,264	3,186	9,671	3,249	4,156	4,488	11,893	3,307	3,191	3,264	9,762	31,326
Commonwealth Election Commission	1,240	1,247	1,380	3,867	1,523	2,652	1,583	5,758	1,057	1,561	1,310	3,928	13,553
Department of Sports and Recreation	1,278	1,247	1,240	3,765	1,226	1,638	1,223	4,087	1,214	1,209	1,235	3,658	11,509
Vocational Rehabilitation Administration	2,358	2,314	2,330	7,001	2,326	2,938	3,310	8,573	2,329	2,278	2,364	6,971	22,545
Department of the Family	1,589	1,612	1,600	4,800	1,677	2,075	2,120	5,873	1,634	1,652	1,684	4,970	15,643
Child Support Administration	1,351	1,345	1,343	4,040	1,389	1,689	1,952	5,029	1,326	1,319	1,400	4,046	13,115
Administration for Integral Development of Childhood	900	909	987	2,796	986	1,277	1,450	3,713	976	969	1,112	3,056	9,565
Public Housing Administration	1,771	1,750	1,906	5,427	1,867	2,305	1,843	6,015	1,810	1,807	1,839	5,455	16,897
Environmental Quality Board	956	950	942	2,849	952	1,139	930	3,022	927	920	932	2,779	8,649
All Other Central Government Agencies	16,009	16,193	16,491	48,693	16,482	20,168	16,452	53,103	15,969	16,157	16,215	48,341	150,136
Unreconciled Payroll (d)	(15,873)	(2,402)	(3,583)	(21,858)	(812)	(5,112)	(14,783)	(20,706)	(3,068)	(5,108)	(5,826)	(14,002)	(56,567)
Total Central Government Agencies	\$ 314,175	\$ 362,104	\$ 333,360	\$ 1,009,639	\$ 326,080	\$ 424,492	\$ 347,865	\$ 1,098,437	\$ 330,815	\$ 330,898	\$ 339,007	\$ 1,000,720	\$ 3,108,796
Total	\$ 369,966	\$ 413,753	\$ 385,115	\$ 1,168,835	\$ 373,175	\$ 474,527	\$ 398,464	\$ 1,246,166	\$ 381,043	\$ 381,987	\$ 388,256	\$ 1,151,286	\$ 3,566,287

Notes:

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 FY2025.
- (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
Puerto Rico State Insurance Fund Corporation ("Fondo")	2,214	2,204	2,193	2,183	2,172	2,159	2,159	2,254	2,092
Medical Services Administration ("ASEM")	1,497	1,528	1,526	1,523	1,524	1,533	1,532	1,543	1,545
Puerto Rico Public Buildings Authority ("PBA")	1,304	1,304	1,304	1,285	1,285	1,280	1,271	1,260	1,245
Puerto Rico Integrated Transit Authority ("PRITA")	627	658	654	654	652	657	657	647	647
Puerto Rico Ports Authority ("Ports")	318	316	316	313	312	311	311	311	311
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	543	531	524	527	527	524	524	521	521
Tourism Company of Puerto Rico ("Tourism")	155	155	156	156	155	153	153	152	155
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	181	182	186	186	186	179	179	179	178
Puerto Rico Industrial Development Company ("PRIDCO")	44	44	44	44	44	44	45	45	45
Department of Economic Development and Commerce ("DDEC")	494	493	496	495	492	490	482	482	482
Fiscal Agency and Financial Advisory Authority ("AAFAF")	114	111	114	112	110	106	98	88	80
Health Insurance Administration ("ASES")	72	74	81	83	82	80	81	77	76
Puerto Rico Housing Finance Authority ("HFA")	141	142	144	144	144	145	138	140	138
Puerto Rico Convention Center District Authority ("CCDA")	11	155	155	155	155	155	143	143	147
Automobile Accident Compensation Administration ("ACAA")	381	384	384	383	382	381	380	380	383
Total Component Units	8,096	8,281	8,277	8,243	8,222	8,197	8,153	8,222	8,045
Central Government Agencies (c)									
Department of Education	51,514	48,090	44,238	44,497	52,092	44,908	45,056	45,062	45,359
Police Department	11,363	11,570	11,443	11,350	11,331	11,314	11,260	11,260	11,257
Department of Correction and Rehabilitation	5,833	5,798	5,797	5,739	5,858	5,785	5,625	5,594	5,566
General Court of Justice	4,611	4,607	4,645	4,634	4,804	4,657	4,638	4,654	4,671
Department of Health	5,620	5,879	6,256	6,198	6,347	5,945	5,864	5,852	5,905
Families and Children Administration	1,898	1,888	1,895	2,070	2,053	2,019	1,954	1,939	1,922
Department of the Treasury	1,580	1,604	1,583	1,569	1,587	1,556	1,554	1,551	1,544
Department of Public Security	3,571	3,576	3,724	3,699	3,774	3,700	3,725	3,734	3,764
Administration for Socioeconomic Development of the Family	1,439	1,431	1,422	1,413	1,458	1,644	1,377	1,377	1,366
Department of Justice	1,472	1,490	1,476	1,477	1,498	1,452	1,445	1,433	1,429
Department of Labor and Human Resources	1,014	1,008	1,021	1,013	1,026	1,012	1,000	1,000	998
Department of Transportation and Public Works	1,246	1,224	1,231	1,221	1,264	1,257	1,201	1,183	1,192
Mental Health and Addiction Services Administration	654	645	661	642	653	630	619	609	606
Department of Natural Resources	970	969	968	964	990	957	950	947	949
Commonwealth Election Commission	504	504	564	618	648	613	402	401	396
Department of Sports and Recreation	433	426	425	420	434	411	411	405	402
Vocational Rehabilitation Administration	633	625	623	625	640	633	618	613	620
Department of the Family	412	420	423	489	434	430	421	420	421
Child Support Administration	385	384	383	448	389	379	374	369	367
Administration for Integral Development of Childhood	274	276	298	302	309	381	302	299	297
Public Housing Administration	389	389	414	407	413	404	403	398	403
Environmental Quality Board	216	216	218	213	210	209	209	208	209
All Other RHUM Agencies	4,093	4,063	4,052	4,131	4,155	4,073	4,025	4,019	4,041
(Pre-retired Employees) (d)	(798)	(792)	(775)	(725)	(725)	(697)	(680)	(661)	(642)
Total Central Government Agencies	99,326	96,290	92,985	93,414	101,642	93,672	92,753	92,666	93,042
Total	107,422	104,571	101,262	101,657	109,864	101,869	100,906	100,888	101,087

Notes:

* When the current month data is not available, previous month data is used.

Refer to the next page for footnote reference descriptions.

Puerto Rico Department of Treasury | Hacienda

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

Figures in '000s (\$)

	July	Aug	Sep	Q1	Oct	Nov (d)	Dec	Q2	Jan	Feb	Mar	Q3	YTD
General Fund:													
Department of Education	\$ 55,621	\$ 57,160	\$ 57,486	\$ 170,267	\$ 57,893	\$ 83,438	\$ 61,364	\$ 202,696	\$ 57,903	\$ 58,156	\$ 59,819	\$ 175,878	\$ 548,840
Department of Correction and Rehabilitation	11,472	11,180	11,368	34,020	11,133	15,648	17,250	44,031	10,909	10,840	11,020	32,768	110,819
General Court of Justice	10,298	19,104	11,019	40,421	11,026	15,163	10,966	37,154	10,900	11,073	11,036	33,009	110,584
Department of Health	4,864	5,652	5,942	16,458	5,593	7,403	5,488	18,483	5,718	5,380	5,579	16,677	51,618
Families and Children Administration	2,720	2,698	2,731	8,148	2,734	3,904	5,134	11,771	2,863	2,802	2,853	8,517	28,437
Department of the Treasury	2,967	3,068	3,091	9,126	2,989	5,304	2,934	11,227	2,958	3,085	3,031	9,074	29,427
All Other Agencies	27,710	24,401	24,845	76,956	25,124	35,587	31,692	92,403	24,350	24,607	24,707	73,664	243,023
Total General Fund	\$ 115,652	\$ 123,262	\$ 116,481	\$ 355,395	\$ 116,491	\$ 166,447	\$ 134,828	\$ 417,766	\$ 115,601	\$ 115,943	\$ 118,044	\$ 349,587	\$ 1,122,748
Other State Funds													
Department of Education	\$ 58	\$ 30	\$ 25	\$ 112	\$ 24	\$ 35	\$ 52	\$ 111	\$ 56	\$ 53	\$ 57	\$ 166	\$ 389
Department of Correction and Rehabilitation	-	7	116	123	47	36	21	104	18	28	48	94	321
General Court of Justice	10	7	208	225	253	788	188	1,229	147	109	83	339	1,794
Department of Health	1,108	1,017	1,171	3,296	1,453	1,622	1,412	4,487	1,353	1,396	1,343	4,093	11,875
Families and Children Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	300	298	326	925	293	602	285	1,180	288	285	286	859	2,963
All Other Agencies	4,860	4,770	5,196	14,826	4,960	6,781	4,877	16,619	4,783	4,832	4,926	14,541	45,987
Total Other State Funds	\$ 6,336	\$ 6,128	\$ 7,043	\$ 19,507	\$ 7,031	\$ 9,864	\$ 6,835	\$ 23,729	\$ 6,646	\$ 6,703	\$ 6,743	\$ 20,092	\$ 63,328
Federal Funds													
Department of Education	\$ 41,852	\$ 44,031	\$ 33,884	\$ 119,767	\$ 28,381	\$ 46,036	\$ 35,205	\$ 109,622	\$ 34,780	\$ 35,393	\$ 37,966	\$ 108,139	\$ 337,528
Department of Correction and Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-
General Court of Justice	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	6,955	6,758	6,993	20,705	7,100	8,230	6,720	22,051	6,838	6,827	6,910	20,575	63,331
Families and Children Administration	1,038	1,030	1,024	3,091	1,137	1,415	1,011	3,563	983	972	962	2,917	9,571
Department of the Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Agencies	8,172	8,247	8,272	24,690	8,314	10,978	8,123	27,416	8,099	8,078	8,282	24,459	76,565
Total Federal Funds	\$ 58,016	\$ 60,065	\$ 50,173	\$ 168,254	\$ 44,933	\$ 66,659	\$ 51,060	\$ 162,651	\$ 50,700	\$ 51,270	\$ 54,119	\$ 156,089	\$ 486,994
Total Net Payroll from Payroll System	\$ 180,005	\$ 189,455	\$ 173,696	\$ 543,156	\$ 168,454	\$ 242,970	\$ 192,722	\$ 604,146	\$ 172,947	\$ 173,915	\$ 178,906	\$ 525,769	\$ 1,673,071
Unreconciled Net Payroll (c)	1,236	(1,841)	1,627	1,022	3,908	25	1,966	5,899	1,020	812	836	2,668	9,589
Total Net Payroll	\$ 181,241	\$ 187,614	\$ 175,323	\$ 544,178	\$ 172,362	\$ 242,995	\$ 194,688	\$ 610,045	\$ 173,967	\$ 174,728	\$ 179,743	\$ 528,437	\$ 1,682,660

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) November payroll includes the Central Government Christmas Bonus and Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment.3/13/2025

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

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Central Government - RHUM Agencies (b)									
Department of Education	51,514	48,090	44,238	44,497	52,092	44,908	45,056	45,062	45,359
Department of Correction and Rehabilitation	5,833	5,798	5,797	5,739	5,858	5,785	5,625	5,594	5,566
General Court of Justice	4,611	4,607	4,645	4,634	4,804	4,657	4,638	4,654	4,671
Department of Health	5,620	5,879	6,256	6,198	6,347	5,945	5,864	5,852	5,905
Families and Children Administration	1,898	1,888	1,895	2,070	2,053	2,019	1,954	1,939	1,922
Department of the Treasury	1,580	1,604	1,583	1,569	1,587	1,556	1,554	1,551	1,544
Department of Public Security	3,571	3,576	3,724	3,699	3,774	3,700	3,725	3,734	3,764
Administration for Socioeconomic Development of the Family	1,439	1,431	1,422	1,413	1,458	1,644	1,377	1,377	1,366
Department of Justice	1,472	1,490	1,476	1,477	1,498	1,452	1,445	1,433	1,429
Department of Labor and Human Resources	1,014	1,008	1,021	1,013	1,026	1,012	1,000	1,000	998
Department of Transportation and Public Works	1,246	1,224	1,231	1,221	1,264	1,257	1,201	1,183	1,192
Mental Health and Addiction Services Administration	654	645	661	642	653	630	619	609	606
Department of Natural Resources	970	969	968	964	990	957	950	947	949
Commonwealth Election Commission	504	504	564	618	648	613	402	401	396
Department of Sports and Recreation	433	426	425	420	434	411	411	405	402
Vocational Rehabilitation Administration	633	625	623	625	640	633	618	613	620
Department of the Family	412	420	423	489	434	430	421	420	421
Child Support Administration	385	384	383	448	389	379	374	369	367
Administration for Integral Development of Childhood	274	276	298	302	309	381	302	299	297
Public Housing Administration	389	389	414	407	413	404	403	398	403
Others including EQB	4,309	4,279	4,270	4,344	4,365	4,282	4,234	4,227	4,250
<i>Environmental Quality Board</i>	216	216	218	213	210	209	209	208	209
<i>Others</i>	4,093	4,063	4,052	4,131	4,155	4,073	4,025	4,019	4,041
Sub-Total	88,761	85,512	82,317	82,789	91,036	83,055	82,173	82,067	82,427
Police Department	11,363	11,570	11,443	11,350	11,331	11,314	11,260	11,260	11,257
Pre-retired employees	(798)	(792)	(775)	(725)	(725)	(697)	(680)	(661)	(642)
Total	99,326	96,290	92,985	93,414	101,642	93,672	92,753	92,666	93,042

Source: DTPR, RHUM system

Footnotes:

(a) Headcount defined as all unique individuals receiving a paycheck from Hacienda per RHUM.

(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 (\$)

	July	Aug	Sep	Q1	Oct	Nov	Dec (b)	Q2	Jan	Feb	Mar	Q3	YTD
Environmental Quality Board													
Environmental Quality Board payroll	\$ 956	\$ 950	\$ 942	\$ 2,849	\$ 952	\$ 1,139	\$ 930	\$ 3,022	\$ 927	\$ 920	\$ 932	\$ 2,779	\$ 8,649
Total Environmental Quality Board payroll	\$ 956	\$ 950	\$ 942	\$ 2,849	\$ 952	\$ 1,139	\$ 930	\$ 3,022	\$ 927	\$ 920	\$ 932	\$ 2,779	\$ 8,649

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Environmental Quality Board Headcount									
Environmental Quality Board headcount	216	216	218	213	210	209	209	208	209
Pre-retired employee (a)	(8)	(8)	(8)	(8)	(8)	(7)	(7)	(7)	(7)
Total	208	208	210	205	202	202	202	201	202
Breakdown by employee Class									
Regular	181	181	180	177	183	183	185	184	187
Trust	8	8	8	7	5	5	4	4	5
Transitory	9	9	8	8	8	8	8	8	8
Probationary	10	10	14	13	6	6	5	5	2
Total	208	208	210	205	202	202	202	201	202

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.

Puerto Rico Department of Treasury | Hacienda

Puerto Rico Police Gross Payroll, Headcounts - Monthly Summary (actuals)

Figures in '000s (\$)

	July	Aug	Sep	Q1	Oct	Nov (d)	Dec	Q2	Jan	Feb	Mar	Q3	YTD
Police Payroll													
Puerto Rico Police payroll	\$ 50,571	\$ 72,355	\$ 63,680	\$ 186,605	\$ 61,007	\$ 74,739	\$ 65,178	\$ 200,923	\$ 58,965	\$ 60,396	\$ 63,222	\$ 182,584	\$ 570,112
Variance to TSA Transfers (a)	1,429	2,161	1,642	5,232	(179)	450	(77)	194	3,489	2,517	2,515	8,522	13,949
Total TSA transfer to Puerto Rico Police (b)	\$ 52,000	\$ 74,516	\$ 65,322	\$ 191,838	\$ 60,828	\$ 75,189	\$ 65,101	\$ 201,118	\$ 62,454	\$ 62,913	\$ 65,738	\$ 191,105	\$ 584,061
Police Headcount													
Puerto Rico Police headcount (c)	11,363	11,570	11,443		11,350	11,331	11,314		11,260	11,260	11,257		
Breakdown by employee Class													
Regular	11,332	11,539	11,412		11,319	11,300	11,283		11,229	11,229	11,226		
Trust	31	31	31		31	31	31		31	31	31		
Transitory	—	—	—		—	—	—		—	—	—		
Total	11,363	11,570	11,443		11,350	11,331	11,314		11,260	11,260	11,257		

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) November payroll includes the Central Government Christmas Bonus that was issued in the last week of November.

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	B	F	G	S	Total (a)
081	Department of Education		27,074	5,154	7,826	68	12,931	-	-	-	-	-	53,053
137	Department of Correction and Rehabilitation		3,906	1,523	15	14	-	113	-	-	-	-	5,571
071	Health Department		1,914	34	1,691	23	2,412	52	-	-	-	-	6,126
010	General Court of Justice		2,599	305	58	1,709	-	-	-	-	-	-	4,671
045	Public Security Department		2,874	651	123	53	-	62	1	-	-	-	3,764
123	Administration of Families and Children		1,528	66	313	14	-	-	-	-	-	1	1,922
024	Department of Finance		1,406	7	37	27	-	67	-	-	-	-	1,544
038	Justice Department		660	2	346	406	-	15	-	-	-	-	1,429
127	Administration of Socioeconomic Development of the Family		1,047	50	263	7	-	-	-	-	-	-	1,367
049	Department of Transportation and Public Works		1,023	7	102	22	-	24	14	-	-	-	1,192
067	Department of labor and human resources		904	15	18	2	-	34	14	11	-	-	998
133	Natural Resources Administration		846	3	47	21	-	32	-	-	-	-	949
095	Administration of Mental Health and Anti-Addiction Services		530	2	33	5	-	37	-	-	-	-	607
126	Vocational Rehabilitation Administration		592	8	5	17	-	-	-	-	-	-	622
078	Department of Housing		203	10	406	78	-	16	-	-	-	-	713
028	State Elections Commission		67	2	35	291	-	1	-	-	-	-	396
122	Secretariat of the Department of the Family		358	31	-	19	-	13	-	-	-	-	421
106	Public Housing Administration		376	5	2	20	-	-	-	-	-	-	403
018	Planning Board		84	7	155	6	-	13	-	-	-	-	265
087	Department of Recreation and Sports		243	1	77	20	-	61	-	-	-	-	402
124	Administration for the Support of Minors		330	9	2	27	-	-	-	-	-	-	368
312	Retirement Board of the Government of Puerto Rico		226	3	-	19	-	21	-	1	-	-	270
189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-	-
055	Agriculture department		188	1	12	4	-	15	3	3	-	-	226
311	Gaming Commission		184	1	17	19	12	3	1	1	-	-	238
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		228	51	9	7	-	2	-	-	-	-	297
043	National Guard of Puerto Rico		122	83	44	7	-	1	-	-	1	-	258
015	Governor's Office		20	-	5	130	-	4	17	-	-	-	176
105	Industrial Commission		145	-	-	17	-	11	-	-	-	-	173
069	Department of Consumer Affairs		118	1	13	8	-	5	-	-	-	-	145
031	General Services Administration		102	7	1	24	-	6	-	-	-	-	140
082	Institute of Puerto Rican Culture		105	5	-	12	-	-	-	2	-	-	124
016	Office of Management and Budget		78	7	1	51	-	12	-	-	-	-	149
298	Utility Regulatory Board		87	1	1	32	-	5	1	-	-	-	127
152	Office of the Procurator for the Elderly		103	4	16	4	-	-	1	2	-	-	130
023	Department of State		68	-	18	6	73	4	1	4	-	-	174
075	Office of the Commissioner of Financial Institutions		66	2	-	10	-	-	1	-	-	-	79
022	Office of the Insurance Commissioner		52	8	-	10	-	5	-	-	-	-	75
030	Office of Administration and Transformation of Human Resources		68	11	-	2	-	-	1	-	-	-	82
329	Office of Socioeconomic Development		36	7	-	8	-	-	-	-	-	-	51
060	Office of the Citizen Procurator		46	4	-	10	-	-	-	-	-	-	60

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	B	F	G	S	Total (a)
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		24	-	3	3	-	-	-	-	-	-	30
271	Office of Information and Communication Technologies		26	1	4	19	-	-	-	-	-	-	50
096	Office of the Women's Advocate		24	-	13	5	-	-	-	2	-	-	44
281	Office of the Electoral Comptroller		-	-	-	-	-	-	-	43	-	-	43
139	Freedom of speech board		27	-	5	11	-	-	-	-	-	-	43
279	Public Service Appeals Commission		23	1	-	12	-	-	-	-	-	-	36
155	State Office of Historic Conservation		23	-	1	3	-	-	-	-	-	-	27
062	Cooperative Development Commission of Puerto Rico		18	1	-	2	-	1	-	-	-	-	22
231	Office of the Patient Advocate		14	-	4	8	-	-	1	-	-	-	27
226	Com Legislative Donation		1	-	-	16	-	-	-	-	-	-	17
068	Labor Relations Board		8	-	-	6	-	-	-	-	-	-	14
120	Office of the Veteran's Attorney of Puerto Rico		9	-	-	4	-	-	-	-	-	-	13
037	Civil Rights Commission		3	-	1	4	-	-	-	-	-	-	8
266	Office of Public Affairs		-	-	-	9	-	-	-	-	-	-	9
034	Commission of Investigation, Processing and Appeal		1	1	-	2	-	-	-	-	-	-	4
Total			50,807	8,092	11,722	3,333	15,428	635	56	69	1	1	90,144

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:

<u>Code</u>	<u>Employee Class</u>	<u>Code</u>	<u>Employee Class</u>
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	B	F	G	S	Total
081	Department of Education		57,084,736	11,790,537	16,030,733	298,958	12,637,014	-	-	-	-	-	97,841,979
010	General Court of Justice		4,677,549	590,426	97,830	5,753,383	-	-	-	-	-	-	11,119,187
137	Department of Correction and Rehabilitation		7,880,314	2,953,241	31,211	63,645	-	139,116	-	-	-	-	11,067,527
071	Health Department		4,022,273	130,874	3,547,122	115,400	5,955,570	60,850	-	-	-	-	13,832,089
045	Public Security Department		5,686,926	1,204,163	251,259	227,832	-	76,330	4,365	-	-	-	7,450,875
038	Justice Department		1,458,859	5,700	902,911	2,205,192	-	23,792	-	-	-	-	4,596,454
123	Administration of Families and Children		2,950,325	151,341	649,264	61,053	-	-	-	-	-	2,125	3,814,110
024	Department of Finance		2,987,344	21,985	64,201	142,743	-	100,503	-	-	-	-	3,316,777
049	Department of Transportation and Public Works		1,594,763	18,650	157,055	125,333	-	26,702	63,979	-	-	-	1,986,482
067	Department of labor and human resources		1,820,252	35,354	37,174	11,043	-	45,272	46,371	35,452	-	-	2,030,918
078	Department of Housing		444,867	25,969	1,379,684	413,666	-	16,740	-	-	-	-	2,280,926
127	Administration of Socioeconomic Development of the Family		1,669,454	98,806	405,869	28,296	-	-	-	-	-	-	2,202,425
133	Natural Resources Administration		1,564,575	6,529	85,252	95,679	-	41,205	-	-	-	-	1,793,239
095	Administration of Mental Health and Anti-Addiction Services		993,643	7,854	67,815	31,016	-	38,529	-	-	-	-	1,138,857
126	Vocational Rehabilitation Administration		1,239,094	18,341	7,442	81,429	-	-	-	-	-	-	1,346,307
106	Public Housing Administration		916,899	18,858	3,395	88,134	-	-	-	-	-	-	1,027,286
122	Secretariat of the Department of the Family		791,544	74,848	-	79,751	-	19,453	-	-	-	-	965,597
018	Planning Board		231,214	19,608	368,956	32,583	-	16,272	-	-	-	-	668,634
028	State Elections Commission		142,322	4,675	70,635	622,373	-	1,539	-	-	-	-	841,544
312	Retirement Board of the Government of Puerto Rico		491,769	6,785	-	71,344	-	32,907	-	3,082	-	-	605,886
124	Administration for the Support of Minors		655,738	21,144	3,224	120,199	-	-	-	-	-	-	800,305
087	Department of Recreation and Sports		445,910	1,970	125,033	90,790	-	62,648	-	-	-	-	726,351
015	Governor's Office		34,201	-	10,031	365,825	-	4,912	41,539	-	-	-	456,507
311	Gaming Commission		409,903	1,970	31,760	62,519	20,697	3,224	3,294	5,017	-	-	538,384
105	Industrial Commission		344,225	-	-	68,636	-	20,453	-	-	-	-	433,314
055	Agriculture department		387,563	2,226	27,062	14,597	-	18,893	11,312	14,364	-	-	476,016
016	Office of Management and Budget		230,364	29,949	1,858	221,328	-	24,178	-	-	-	-	507,677
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		454,710	137,215	17,391	48,454	-	2,199	-	-	-	-	659,969
043	National Guard of Puerto Rico		264,661	153,665	99,695	27,238	-	1,088	-	-	1,920	-	548,268
298	Utility Regulatory Board		198,993	2,192	2,765	122,267	-	4,794	3,851	-	-	-	334,861
069	Department of Consumer Affairs		274,965	1,664	36,350	35,058	-	7,253	-	-	-	-	355,291
031	General Services Administration		232,127	15,917	1,387	93,127	-	8,648	-	-	-	-	351,207
075	Office of the Commissioner of Financial Institutions		214,479	5,981	-	56,962	-	-	3,951	-	-	-	281,372
023	Department of State		136,590	-	31,025	28,624	13,013	5,564	3,797	10,652	-	-	229,265
082	Institute of Puerto Rican Culture		208,734	18,439	-	39,531	-	-	-	7,490	-	-	274,193
152	Office of the Procurator for the Elderly		192,297	7,979	29,988	10,722	-	-	3,233	8,366	-	-	252,584
022	Office of the Insurance Commissioner		136,215	18,847	-	34,328	-	12,486	-	-	-	-	201,876
030	Office of Administration and Transformation of Human Resources		188,279	24,240	-	6,553	-	-	2,535	-	-	-	221,607
271	Office of Information and Communication Technologies		85,712	2,194	15,998	76,228	-	-	-	-	-	-	180,131

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	B	F	G	S	Total
281	Office of the Electoral Comptroller		-	-	-	-	-	-	-	135,930	-	-	135,930
329	Office of Socioeconomic Development		86,742	18,075	-	35,744	-	-	-	-	-	-	140,561
060	Office of the Citizen Procurator		71,115	5,915	-	28,487	-	-	-	-	-	-	105,516
279	Public Service Appeals Commission		53,315	2,394	-	52,681	-	-	-	-	-	-	108,389
155	State Office of Historic Conservation		60,298	-	2,051	9,412	-	-	-	-	-	-	71,762
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		49,258	-	7,366	8,843	-	-	-	-	-	-	65,467
096	Office of the Women's Advocate		58,002	-	27,021	17,458	-	-	-	7,549	-	-	110,029
139	Freedom of speech board		69,744	-	7,598	38,534	-	-	-	-	-	-	115,876
231	Office of the Patient Advocate		29,861	-	6,760	20,469	-	-	3,101	-	-	-	60,190
226	Com Legislative Donation		3,682	-	-	50,809	-	-	-	-	-	-	54,492
062	Cooperative Development Commission of Puerto Rico		39,751	2,061	-	3,872	-	1,427	-	-	-	-	47,111
068	Labor Relations Board		17,545	-	-	14,267	-	-	-	-	-	-	31,812
037	Civil Rights Commission		6,175	-	1,953	13,604	-	-	-	-	-	-	21,732
120	Office of the Veteran's Attorney of Puerto Rico		16,730	-	-	11,118	-	-	-	-	-	-	27,848
266	Office of Public Affairs		-	-	-	37,753	-	-	-	-	-	-	37,753
034	Commission of Investigation, Processing and Appeal		4,690	1,201	-	9,625	-	-	-	-	-	-	15,516
Total			104,311,295	17,659,780	24,644,126	12,424,512	18,626,294	816,975	191,327	227,901	1,920	2,125	178,906,257

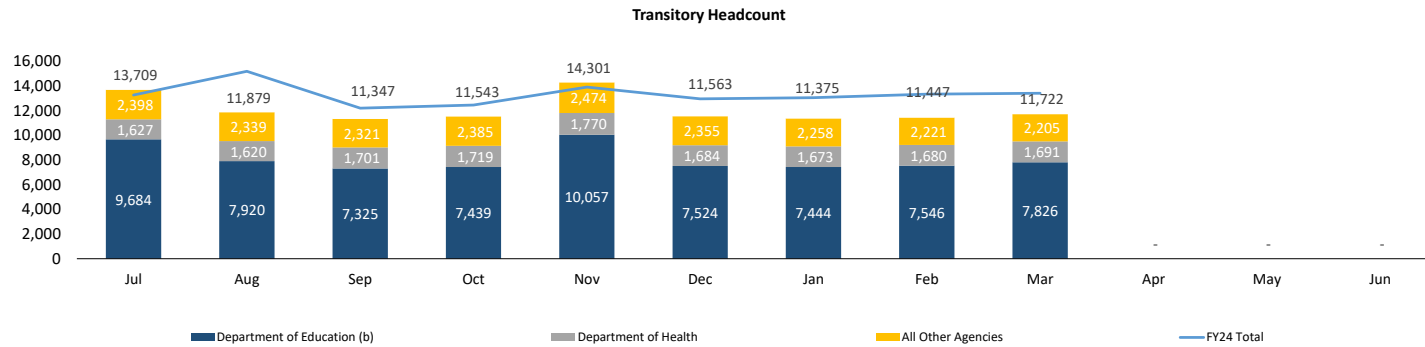
Source: DTPR, RHUM system

Footnotes:

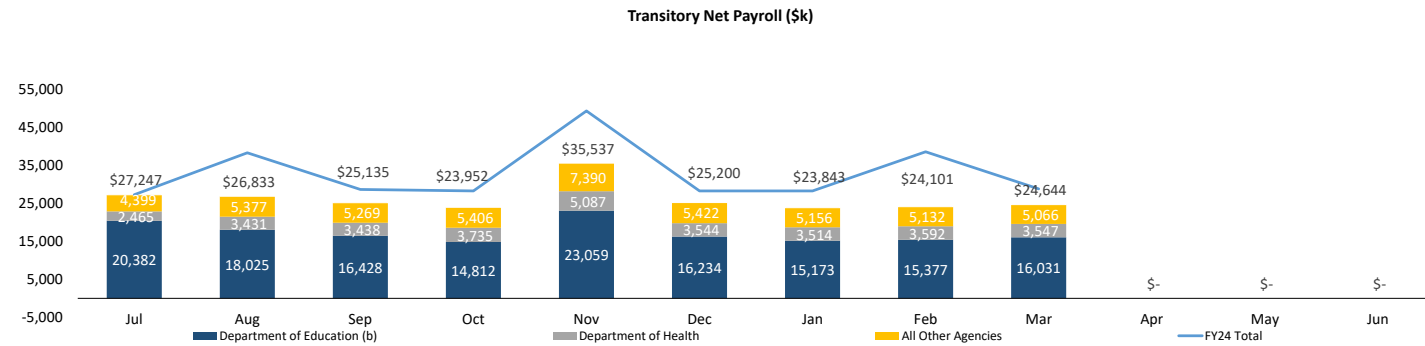
(a) Note: See below table for corresponding employee classes for each employee class code:

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)	9,684	7,920	7,325	7,439	10,057	7,524	7,444	7,546	7,826			
071	Department of Health	1,627	1,620	1,701	1,719	1,770	1,684	1,673	1,680	1,691			
	All Other Agencies	2,398	2,339	2,321	2,385	2,474	2,355	2,258	2,221	2,205			
Total		13,709	11,879	11,347	11,543	14,301	11,563	11,375	11,447	11,722	-	-	-



ID	Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
081	Department of Education (b)	20,382	18,025	16,428	14,812	23,059	16,234	15,173	15,377	16,031			
071	Department of Health	2,465	3,431	3,438	3,735	5,087	3,544	3,514	3,592	3,547			
	All Other Agencies	4,399	5,377	5,269	5,406	7,390	5,422	5,156	5,132	5,066			
Total		\$ 27,247	\$ 26,833	\$ 25,135	\$ 23,952	\$ 35,537	\$ 25,200	\$ 23,843	\$ 24,101	\$ 24,644	\$ -	\$ -	\$ -

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.