



Requirement 2 (B)

GOVERNMENT OF PUERTO RICO
Department of the Treasury

*Payroll and Active Employee Count Report
For the month of May FY24*

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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	Oct	Nov	Dec	Jan	Feb	Mar	April	May	YTD
Component Units (b)												
Puerto Rico State Insurance Fund Corporation ("Fondo")	\$ 15,389	\$ 19,139	\$ 20,116	\$ 14,333	\$ 19,005	\$ 15,386	\$ 10,424	\$ 14,521	\$ 19,924	\$ 18,894	\$ 18,304	\$ 185,438
Medical Services Administration ("ASEM")	7,487	5,760	8,057	6,503	5,309	15,646	7,591	5,009	11,497	7,361	8,496	88,714
Puerto Rico Public Buildings Authority ("PBA")	4,726	4,880	7,534	4,737	5,712	6,953	4,626	4,613	7,165	2,875	6,550	60,373
Puerto Rico Integrated Transit Authority ("PRITA")	2,672	3,837	4,151	2,249	4,716	3,761	3,761	3,761	3,761	3,761	3,761	40,189
Puerto Rico Ports Authority ("Ports")	1,822	1,921	3,882	2,236	2,036	2,667	1,817	1,817	1,817	1,817	1,817	23,647
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	2,644	1,800	2,941	2,207	2,176	2,075	1,592	698	2,748	1,922	1,906	22,710
Tourism Company of Puerto Rico ("Tourism")	898	853	1,076	835	821	1,378	874	932	1,040	765	1,019	10,492
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	1,471	1,694	1,888	2,088	1,477	2,062	1,659	1,036	2,117	1,269	1,610	18,371
Puerto Rico Industrial Development Company ("PRIDCO")	384	416	1,126	498	1,638	1,073	886	520	816	267	535	8,160
Department of Economic Development and Commerce ("DDEC")	2,540	2,423	4,001	2,299	1,840	1,921	2,559	2,429	4,105	2,602	3,251	29,970
Fiscal Agency and Financial Advisory Authority ("AAFAF")	736	594	716	581	247	1,112	650	389	996	669	873	7,564
Health Insurance Administration ("ASES")	290	420	372	345	421	299	446	578	489	346	547	4,553
Puerto Rico Housing Finance Authority ("HFA")	902	710	874	823	916	964	1,141	881	916	986	910	10,023
Puerto Rico Convention Center District Authority ("CCDA")	113	66	145	89	78	134	72	74	137	68	122	1,098
Automobile Accident Compensation Administration ("ACAA")	2,303	1,433	1,706	1,557	2,272	2,120	3,789	1,419	1,582	1,582	1,582	21,345
Total Component Units	\$ 44,378	\$ 45,945	\$ 58,587	\$ 41,380	\$ 48,665	\$ 57,552	\$ 41,887	\$ 38,677	\$ 59,109	\$ 45,183	\$ 51,283	\$ 532,647
Central Government Agencies (c)												
Department of Education (e)	\$ 145,723	\$ 193,866	\$ 135,988	\$ 137,106	\$ 256,316	\$ 153,784	\$ 143,888	\$ 204,878	\$ 153,627	\$ 147,803	\$ 213,856	\$ 1,886,835
Police Department	52,745	61,682	61,808	63,432	78,097	58,333	63,834	64,241	63,118	59,714	102,040	729,043
Department of Correction and Rehabilitation	23,484	19,672	20,210	20,468	25,878	27,369	20,376	20,853	20,290	20,155	20,289	239,044
General Court of Justice	15,170	18,106	16,705	17,584	21,496	17,895	16,911	17,073	17,198	17,260	18,107	193,504
Department of Health	16,515	17,161	17,270	18,270	21,556	19,308	19,366	18,140	19,458	18,806	18,872	204,721
Families and Children Administration	6,223	9,978	6,648	6,682	8,268	9,376	6,681	7,087	6,637	6,553	6,513	80,647
Department of the Treasury	5,133	4,741	4,670	4,889	7,374	4,952	4,682	4,657	5,061	4,690	4,642	55,491
Department of Public Security	11,453	11,221	11,482	11,464	14,591	12,044	15,170	12,079	12,239	12,259	12,321	136,322
Administration for Socioeconomic Development of the Family	3,761	6,357	3,671	3,765	5,010	5,885	3,873	4,086	3,921	3,898	3,937	48,165
Department of Justice	7,982	6,501	6,511	6,625	7,905	6,943	6,599	6,593	6,595	6,637	6,562	75,453
Department of Labor and Human Resources	3,434	3,397	3,413	3,450	4,395	3,571	3,358	3,419	3,511	3,370	3,420	38,738
Department of Transportation and Public Works	3,715	3,709	3,686	3,681	4,848	4,707	3,746	3,878	4,159	3,741	3,672	43,542
Mental Health and Addiction Services Administration	2,320	2,464	2,428	2,396	2,993	2,438	2,311	2,298	2,304	2,605	2,132	26,688
Department of Natural Resources	3,392	3,310	3,283	3,445	4,198	4,297	3,232	3,490	3,195	3,244	3,160	38,245
Commonwealth Election Commission	1,223	1,236	1,302	1,282	1,718	1,319	1,182	1,257	1,258	1,223	1,257	14,258
Department of Sports and Recreation	1,240	1,263	1,253	1,370	1,662	1,354	1,274	1,261	1,262	1,238	1,236	14,412
Vocational Rehabilitation Administration	2,051	2,121	2,063	2,086	2,631	2,964	2,342	2,293	2,223	2,211	2,230	25,215
Department of the Family	1,629	1,623	2,215	1,620	2,020	2,247	1,611	1,626	1,579	1,542	1,546	19,258
Child Support Administration	1,429	2,093	1,335	1,328	1,678	1,857	1,306	1,340	1,312	1,303	1,335	16,317
Administration for Integral Development of Childhood	761	795	1,244	891	1,072	1,158	827	837	811	839	890	10,125
Public Housing Administration	1,743	1,746	1,807	1,828	2,189	1,838	1,789	1,787	1,773	1,776	1,759	20,035
Environmental Quality Board	925	938	959	951	938	1,204	947	942	926	887	951	10,569
All Other Central Government Agencies	15,660	15,922	15,777	15,883	19,731	16,668	16,017	16,194	16,203	15,863	15,730	179,647
Unreconciled Payroll (d)	(6,381)	(8,625)	(2,790)	(3,806)	(3,435)	(12,806)	(4,820)	(14,342)	(7,687)	(5,324)	1,732	(68,283)
Total Central Government Agencies	\$ 321,334	\$ 381,276	\$ 322,938	\$ 326,688	\$ 493,129	\$ 348,705	\$ 336,502	\$ 385,965	\$ 340,974	\$ 332,292	\$ 448,190	\$ 4,037,992
Total	\$ 365,712	\$ 427,221	\$ 381,524	\$ 368,068	\$ 541,795	\$ 406,257	\$ 378,389	\$ 424,642	\$ 400,084	\$ 377,476	\$ 499,473	\$ 4,570,640

Notes:
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 FY2024.
- (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.
- (e) The Department of Education payroll includes Premium Pay for the months of August, November, February, and May.

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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	Apr	May
Puerto Rico State Insurance Fund Corporation ("Fondo")	2,478	2,453	2,450	2,446	2,436	2,423	2,403	2,397	2,397	2,266	2,254
Medical Services Administration ("ASEM")	1,427	1,425	1,422	1,426	1,432	1,430	1,430	1,424	1,426	1,442	1,465
Puerto Rico Public Buildings Authority ("PBA")	1,378	1,365	1,359	1,352	1,348	1,346	1,339	1,335	1,330	1,276	1,272
Puerto Rico Integrated Transit Authority ("PRITA")	627	622	623	621	620	619	614	618	616	620	620
Puerto Rico Ports Authority ("Ports")	456	454	453	453	447	440	429	424	424	319	323
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	492	497	504	506	507	507	507	507	514	509	526
Tourism Company of Puerto Rico ("Tourism")	195	196	199	200	198	199	197	181	178	156	156
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	323	327	326	330	327	327	323	325	322	181	182
Puerto Rico Industrial Development Company ("PRIDCO")	52	52	52	51	51	50	51	49	47	43	43
Department of Economic Development and Commerce ("DDEC")	518	513	515	515	520	523	536	549	555	447	478
Fiscal Agency and Financial Advisory Authority ("AAFAF")	98	98	97	97	95	94	93	93	91	84	83
Health Insurance Administration ("ASES")	67	66	66	65	64	66	67	67	66	67	67
Puerto Rico Housing Finance Authority ("HFA")	130	131	131	131	132	131	136	136	140	140	141
Puerto Rico Convention Center District Authority ("CCDA")	12	12	12	12	12	12	12	12	11	11	11
Automobile Accident Compensation Administration ("ACAA")	403	399	397	397	398	393	389	386	385	385	385
Total Component Units	8,656	8,610	8,606	8,602	8,587	8,560	8,526	8,503	8,502	7,946	8,006
Central Government Agencies (c)											
Department of Education	43,749	45,283	44,383	50,816	48,632	47,378	54,665	56,052	55,957	55,789	55,820
Police Department	11,570	11,495	11,467	11,421	11,402	11,380	11,384	11,369	11,367	11,333	11,333
Department of Correction and Rehabilitation	6,080	5,753	5,819	5,755	6,095	6,013	5,974	6,042	5,918	5,920	5,888
General Court of Justice	4,486	4,493	4,493	4,567	4,665	4,563	4,544	4,557	4,573	4,555	4,573
Department of Health	4,722	4,999	5,136	5,548	5,486	5,529	5,751	5,753	5,762	5,742	5,722
Families and Children Administration	1,804	1,889	1,888	1,909	1,962	1,950	1,926	1,971	1,925	1,915	1,909
Department of the Treasury	1,695	1,638	1,633	1,627	1,659	1,619	1,613	1,608	1,599	1,585	1,587
Department of Public Security	2,837	3,470	3,530	3,533	3,578	3,542	3,556	3,535	3,572	3,587	3,590
Administration for Socioeconomic Development of the Family	1,365	1,334	1,351	1,384	1,425	1,442	1,429	1,481	1,454	1,438	1,453
Department of Justice	1,484	1,475	1,460	1,508	1,559	1,502	1,495	1,486	1,494	1,501	1,484
Department of Labor and Human Resources	1,085	1,024	1,022	1,032	1,057	1,021	1,005	998	1,016	991	1,015
Department of Transportation and Public Works	1,327	1,223	1,206	1,208	1,260	1,215	1,227	1,265	1,279	1,249	1,240
Mental Health and Addiction Services Administration	780	739	725	731	745	724	721	717	713	674	668
Department of Natural Resources	1,071	1,022	1,019	1,030	1,052	1,026	1,009	1,031	1,006	984	992
Commonwealth Election Commission	529	484	492	482	516	474	455	471	479	477	498
Department of Sports and Recreation	393	473	478	484	488	475	465	458	459	448	442
Vocational Rehabilitation Administration	641	628	630	635	643	633	639	658	641	640	641
Department of the Family	449	440	439	437	443	436	425	434	417	415	414
Child Support Administration	368	399	397	395	398	394	389	393	389	389	394
Administration for Integral Development of Childhood	248	246	247	250	262	262	252	261	252	264	274
Public Housing Administration	424	400	400	404	410	399	399	395	395	393	393
Environmental Quality Board	234	232	237	234	237	244	237	236	233	219	231
All Other RHUM Agencies	6,893	4,283	4,285	4,329	4,440	4,299	4,238	4,332	4,328	4,224	4,201
(Pre-retired Employees) (d)	(1,033)	(1,010)	(977)	(962)	(946)	(923)	(908)	(887)	(877)	(858)	(695)
Total Central Government Agencies	93,201	92,412	91,760	98,757	97,468	95,597	102,890	104,616	104,351	103,874	104,067
Total	101,857	101,022	100,366	107,359	106,055	104,157	111,416	113,119	112,853	111,820	112,073

Notes:
* When the current month data is not available, previous month data is used.
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 (\$)

	July	Aug	Sep	Oct	Nov (d)	Dec	Jan	Feb	Mar	Apr	May	YTD
General Fund:												
Department of Education	\$ 56,737	\$ 57,551	\$ 58,913	\$ 59,151	\$ 83,378	\$ 60,935	\$ 58,889	\$ 58,707	\$ 58,848	\$ 59,083	\$ 59,348	\$ 671,540
Department of Correction and Rehabilitation	14,338	11,280	11,649	11,692	16,797	16,614	11,615	11,511	11,489	11,442	11,550	139,978
General Court of Justice	8,837	10,875	9,827	9,909	14,109	10,125	9,960	10,076	10,143	10,186	10,776	114,824
Department of Health	4,607	5,200	4,830	4,939	6,879	5,073	5,169	5,022	4,989	5,083	5,051	56,842
Families and Children Administration	2,841	2,963	3,056	2,790	3,894	4,737	2,818	2,882	2,766	2,751	2,719	34,217
Department of the Treasury	3,292	2,892	2,871	3,063	5,229	3,115	2,879	2,863	3,178	2,904	2,844	35,130
All Other Agencies	24,369	23,123	23,629	23,154	33,121	28,045	25,669	23,598	23,685	23,537	23,503	275,433
Total General Fund	\$ 115,022	\$ 113,884	\$ 114,775	\$ 114,697	\$ 163,407	\$ 128,644	\$ 117,000	\$ 114,660	\$ 115,098	\$ 114,986	\$ 115,791	\$ 1,327,964
Other State Funds												
Department of Education	\$ 70	\$ 32	\$ 22	\$ 34	\$ 56	\$ 47	\$ 50	\$ 156	\$ 45	\$ 43	\$ 46	\$ 600
Department of Correction and Rehabilitation	-	-	53	129	61	19	0	514	9	25	82	891
General Court of Justice	-	-	-	644	289	83	48	57	39	73	77	1,310
Department of Health	839	970	928	1,059	1,220	1,053	1,034	1,063	1,080	1,068	1,030	11,345
Families and Children Administration	-	-	-	-	-	-	-	201	-	-	-	201
Department of the Treasury	311	281	280	279	574	285	281	279	295	290	302	3,457
All Other Agencies	4,591	4,664	4,877	4,877	6,867	4,793	4,831	5,398	5,190	4,732	4,719	55,541
Total Other State Funds	\$ 5,812	\$ 5,947	\$ 6,160	\$ 7,022	\$ 9,066	\$ 6,280	\$ 6,244	\$ 7,668	\$ 6,658	\$ 6,232	\$ 6,255	\$ 73,345
Federal Funds												
Department of Education	\$ 44,714	\$ 84,695	\$ 35,100	\$ 35,429	\$ 110,993	\$ 42,111	\$ 40,110	\$ 91,540	\$ 44,695	\$ 43,700	\$ 98,277	\$ 671,364
Department of Correction and Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-
General Court of Justice	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	5,316	5,167	5,543	6,198	7,185	6,465	6,845	6,003	7,067	6,475	6,659	68,922
Families and Children Administration	731	4,261	747	1,047	1,491	1,083	1,013	1,072	1,002	1,002	1,002	14,450
Department of the Treasury	-	-	-	-	-	-	-	-	-	-	-	-
All Other Agencies	7,651	10,994	7,937	7,778	10,842	7,802	7,756	7,685	7,694	8,005	7,772	91,916
Total Federal Funds	\$ 58,411	\$ 105,117	\$ 49,327	\$ 50,452	\$ 130,512	\$ 57,460	\$ 55,725	\$ 106,300	\$ 60,458	\$ 59,182	\$ 113,710	\$ 846,653
Total Net Payroll from Payroll System	\$ 179,245	\$ 224,948	\$ 170,262	\$ 172,171	\$ 302,985	\$ 192,384	\$ 178,969	\$ 228,628	\$ 182,214	\$ 180,400	\$ 235,756	\$ 2,247,962
Unreconciled Net Payroll (c)	1,109	(302)	(217)	1,190	(999)	2,569	479	(442)	1,177	530	507	5,602
Total Net Payroll	\$ 180,354	\$ 224,646	\$ 170,045	\$ 173,362	\$ 301,986	\$ 194,953	\$ 179,448	\$ 228,186	\$ 183,391	\$ 180,929	\$ 236,263	\$ 2,253,564

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.

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 Central Government Headcount by Agency - Monthly Summary (a)

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Central Government - RHUM Agencies (b)											
Department of Education	43,749	45,283	44,383	50,816	48,632	47,378	54,665	56,052	55,957	55,789	55,820
Department of Correction and Rehabilitation	6,080	5,753	5,819	5,755	6,095	6,013	5,974	6,042	5,918	5,920	5,888
General Court of Justice	4,486	4,493	4,493	4,567	4,665	4,563	4,544	4,557	4,573	4,555	4,573
Department of Health	4,722	4,999	5,136	5,548	5,486	5,529	5,751	5,753	5,762	5,742	5,722
Families and Children Administration	1,804	1,889	1,888	1,909	1,962	1,950	1,926	1,971	1,925	1,915	1,909
Department of the Treasury	1,695	1,638	1,633	1,627	1,659	1,619	1,613	1,608	1,599	1,585	1,587
Department of Public Security	2,837	3,470	3,530	3,533	3,578	3,542	3,556	3,535	3,572	3,587	3,590
Administration for Socioeconomic Development of the Family	1,365	1,334	1,351	1,384	1,425	1,442	1,429	1,481	1,454	1,438	1,453
Department of Justice	1,484	1,475	1,460	1,508	1,559	1,502	1,495	1,486	1,494	1,501	1,484
Department of Labor and Human Resources	1,085	1,024	1,022	1,032	1,057	1,021	1,005	998	1,016	991	1,015
Department of Transportation and Public Works	1,327	1,223	1,206	1,208	1,260	1,215	1,227	1,265	1,279	1,249	1,240
Mental Health and Addiction Services Administration	780	739	725	731	745	724	721	717	713	674	668
Department of Natural Resources	1,071	1,022	1,019	1,030	1,052	1,026	1,009	1,031	1,006	984	992
Commonwealth Election Commission	529	484	492	482	516	474	455	471	479	477	498
Department of Sports and Recreation	393	473	478	484	488	475	465	458	459	448	442
Vocational Rehabilitation Administration	641	628	630	635	643	633	639	658	641	640	641
Department of the Family	449	440	439	437	443	436	425	434	417	415	414
Child Support Administration	368	399	397	395	398	394	389	393	389	389	394
Administration for Integral Development of Childhood	248	246	247	250	262	262	252	261	252	264	274
Public Housing Administration	424	400	400	404	410	399	399	395	395	393	393
Others including EQB	7,127	4,515	4,522	4,563	4,677	4,543	4,475	4,568	4,561	4,443	4,432
<i>Environmental Quality Board</i>	234	232	237	234	237	244	237	236	233	219	231
<i>Others</i>	6,893	4,283	4,285	4,329	4,440	4,299	4,238	4,332	4,328	4,224	4,201
Sub-Total	82,664	81,927	81,270	88,298	87,012	85,140	92,414	94,134	93,861	93,399	93,429
Police Department	11,570	11,495	11,467	11,421	11,402	11,380	11,384	11,369	11,367	11,333	11,333
Pre-retired employees	(1,033)	(1,010)	(977)	(962)	(946)	(923)	(908)	(887)	(877)	(858)	(695)
Total	93,201	92,412	91,760	98,757	97,468	95,597	102,890	104,616	104,351	103,874	104,067

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

	July	Aug	Sep	Oct	Nov (d)	Dec	Jan	Feb	Mar	Apr	May (f)	YTD
Police Payroll												
Puerto Rico Police payroll	\$ 57,630	\$ 60,857	\$ 60,793	\$ 62,405	\$ 72,585	\$ 59,392	\$ 62,902	\$ 62,763	\$ 62,836	\$ 59,378	\$ 52,557	\$ 674,098
Variance to TSA Transfers (a)	(4,886)	825	1,015	1,027	5,512	(1,059)	932	1,478	282	336	49,483	54,945
Total TSA transfer to Puerto Rico Police (b)	\$ 52,745	\$ 61,682	\$ 61,808	\$ 63,432	\$ 78,097	\$ 58,333	\$ 63,834	\$ 64,241	\$ 63,118	\$ 59,714	\$ 102,040	\$ 729,043
Police Headcount												
Puerto Rico Police headcount (c)	11,570	11,495	11,467	11,421	11,402	11,380	11,384	11,369	11,367	11,333	11,333	
Breakdown by employee Class												
Regular	11,539	11,464	11,436	11,390	11,371	11,349	11,353	11,338	11,336	11,302	11,302	
Trust	31	31	31	31	31	31	31	31	31	31	31	
Transitory	-	-	-	-	-	-	-	-	-	-	-	
Total	11,570	11,495	11,467	11,421	11,402	11,380	11,384	11,369	11,367	11,333	11,333	

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
Environmental Quality Board Gross Payroll, Headcounts - Monthly Summary (actuals)
 Figures in '000s (\$)

	July	Aug	Sep	Oct	Nov	Dec (b)	Jan	Feb	Mar	Apr	May	YTD
Environmental Quality Board												
Environmental Quality Board payroll	\$ 925	\$ 938	\$ 959	\$ 951	\$ 938	\$ 1,204	\$ 947	\$ 942	\$ 926	\$ 887	\$ 951	\$ 10,569
Total Environmental Quality Board payroll	\$ 925	\$ 938	\$ 959	\$ 951	\$ 938	\$ 1,204	\$ 947	\$ 942	\$ 926	\$ 887	\$ 951	\$ 10,569

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Environmental Quality Board Headcount											
Environmental Quality Board headcount	234	232	237	234	237	244	237	236	233	219	231
Pre-retired employee (a)	(15)	(13)	(13)	(13)	(13)	(12)	(12)	(11)	(11)	(10)	(9)
Total	219	219	224	221	224	232	225	225	222	209	222

Breakdown by employee Class	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Regular	201	201	203	199	198	207	202	203	201	187	198
Trust	10	10	10	10	10	10	10	10	9	9	9
Transitory	6	6	4	4	4	5	4	5	7	7	9
Probationary	2	2	7	8	12	10	9	7	5	6	6
Total	219	219	224	221	224	232	225	225	222	209	222

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) December payroll includes the Central Government Christmas Bonus.

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	Total (a)
081	Department of Education		28,012	5,085	7,820	132	14,778	-	-	-	-	55,827
137	Department of Correction and Rehabilitation		5,852	-	17	7	12	-	-	-	-	5,888
071	Health Department		1,993	15	1,451	42	2,152	70	-	-	-	5,723
010	General Court of Justice		2,602	294	45	1,632	-	-	-	-	-	4,573
045	Public Security Department		2,900	392	150	64	-	83	1	-	-	3,590
123	Administration of Families and Children		1,552	-	339	14	4	-	-	-	-	1,909
024	Department of Finance		1,336	13	109	40	-	89	-	-	-	1,587
038	Justice Department		626	61	381	398	-	18	-	-	-	1,484
127	Administration of Socioeconomic Development of the Family		1,158	-	282	8	5	-	-	-	-	1,453
049	Department of Transportation and Public Works		1,026	14	134	31	-	29	4	2	-	1,240
067	Department of labor and human resources		857	56	35	1	-	41	10	15	-	1,015
133	Natural Resources Administration		854	-	64	26	9	39	-	-	-	992
095	Administration of Mental Health and Anti-Addiction Services		512	-	97	8	3	48	-	-	-	668
126	Vocational Rehabilitation Administration		599	-	19	16	7	-	-	-	-	641
078	Department of Housing		186	10	396	84	-	23	-	-	-	699
028	State Elections Commission		68	2	47	378	-	3	-	-	-	498
122	Secretariat of the Department of the Family		349	-	21	24	3	17	-	-	-	414
106	Public Housing Administration		361	-	3	29	-	-	-	-	-	393
018	Planning Board		79	3	171	12	-	14	-	1	-	280
087	Department of Recreation and Sports		238	-	99	22	2	81	-	-	-	442
124	Administration for the Support of Minors		345	-	5	40	4	-	-	-	-	394
312	Retirement Board of the Government of Puerto Rico		234	-	-	27	1	32	-	-	-	294
189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-
055	Agriculture department		181	1	15	6	-	22	5	2	-	232
311	Gaming Commission		213	-	3	16	56	5	-	-	-	293
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		257	-	5	10	2	-	-	-	-	274
043	National Guard of Puerto Rico		111	96	32	7	-	4	-	-	1	251
015	Governor's Office		17	-	13	157	-	4	-	-	-	191
105	Industrial Commission		143	-	-	18	1	15	-	-	-	177
069	Department of Consumer Affairs		94	24	15	12	-	6	-	-	-	151
031	General Services Administration		93	5	16	25	-	6	-	-	-	145
082	Institute of Puerto Rican Culture		106	-	7	16	-	-	-	-	-	129
016	Office of Management and Budget		82	3	-	46	-	19	-	-	-	150
298	Utility Regulatory Board		90	-	2	37	-	5	-	-	-	134

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	Total (a)
152	Office of the Procurator for the Elderly		92	-	32	7	3	-	-	-	-	134
023	Department of State		72	-	24	8	70	6	-	4	-	184
075	Office of the Commissioner of Financial Institutions		59	5	-	11	-	-	-	-	-	75
022	Office of the Insurance Commissioner		49	10	-	15	-	6	-	-	-	80
030	Office of Administration and Transformation of Human Resources		53	-	-	9	-	-	1	-	-	63
329	Office of Socioeconomic Development		39	-	2	9	1	-	-	-	-	51
060	Office of the Citizen Procurator		46	3	-	11	-	-	-	-	-	60
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		35	-	13	4	-	-	-	-	-	52
271	Office of Information and Communication Technologies		27	-	4	26	-	-	-	-	-	57
096	Office of the Women's Advocate		24	-	20	7	-	-	-	-	-	51
281	Office of the Electoral Comptroller		-	-	-	45	-	-	-	-	-	45
139	Freedom of speech board		28	-	4	11	-	-	-	-	-	43
279	Public Service Appeals Commission		20	-	-	11	-	-	-	-	-	31
155	State Office of Historic Conservation		23	-	-	7	-	-	-	-	-	30
062	Cooperative Development Commission of Puerto Rico		18	1	-	5	-	1	-	-	-	25
231	Office of the Patient Advocate		15	-	6	8	-	-	-	-	-	29
226	Com Legislative Donation		13	-	-	-	3	-	-	-	-	16
068	Labor Relations Board		8	1	-	6	-	-	-	-	-	15
120	Office of the Veteran's Attorney of Puerto Rico		10	-	-	3	-	-	-	-	-	13
037	Civil Rights Commission		3	-	2	3	-	-	-	-	-	8
266	Office of Public Affairs		-	-	-	9	-	-	-	-	-	9
034	Commission of Investigation, Processing and Appeal		1	1	-	2	-	-	-	-	-	4
Total			53,761	6,095	11,900	3,602	17,116	686	21	24	1	93,206

Source: DTPR, RHUM system

Footnotes:

- (a) 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	Total
081	Department of Education		73,047,448	13,824,305	19,004,943	671,240	51,122,926	-	-	-	-	157,670,862
010	General Court of Justice		4,742,760	556,099	87,182	5,467,394	-	-	-	-	-	10,853,436
137	Department of Correction and Rehabilitation		10,888,741	-	34,806	29,687	678,380	-	-	-	-	11,631,614
071	Health Department		3,841,960	36,845	2,912,033	218,102	5,648,509	82,952	-	-	-	12,740,401
045	Public Security Department		5,672,968	690,951	302,647	236,042	-	104,097	3,599	-	-	7,010,304
038	Justice Department		1,256,859	99,522	920,927	1,755,083	-	26,123	-	-	-	4,058,515
123	Administration of Families and Children		3,003,864	-	659,684	47,727	9,283	-	-	-	-	3,720,559
024	Department of Finance		2,624,650	42,719	166,977	179,945	-	131,883	-	-	-	3,146,174
049	Department of Transportation and Public Works		1,495,408	40,158	193,018	143,958	-	34,113	17,269	7,631	-	1,931,554
067	Department of labor and human resources		1,554,495	106,200	65,441	3,303	-	53,434	27,689	60,320	-	1,870,882
078	Department of Housing		354,924	30,522	1,323,669	424,533	-	25,687	-	-	-	2,159,335
127	Administration of Socioeconomic Development of the Family		1,726,757	-	418,062	27,322	44,422	-	-	-	-	2,216,562
133	Natural Resources Administration		1,435,268	-	103,780	80,379	39,843	50,403	-	-	-	1,709,673
095	Administration of Mental Health and Anti-Addiction Services		865,424	-	196,073	28,881	21,100	55,227	-	-	-	1,166,705
126	Vocational Rehabilitation Administration		1,160,507	-	29,220	52,583	22,685	-	-	-	-	1,264,996
106	Public Housing Administration		860,923	-	4,544	113,187	10,879	-	-	-	-	989,532
122	Secretariat of the Department of the Family		731,941	-	32,200	82,382	12,125	24,711	-	-	-	883,359
018	Planning Board		191,555	10,186	348,777	45,475	-	18,129	-	3,512	-	617,634
028	State Elections Commission		107,160	3,641	63,611	600,626	-	4,101	-	-	-	779,138
312	Retirement Board of the Government of Puerto Rico		479,867	-	-	102,256	759	47,813	-	-	-	630,695
189	Bureau of Forensic Sciences		-	-	-	-	-	-	-	-	-	-
124	Administration for the Support of Minors		587,132	-	8,541	128,418	26,860	-	-	-	-	750,952
087	Department of Recreation and Sports		402,672	-	152,652	65,709	19,539	83,994	-	-	-	724,566
015	Governor's Office		31,967	-	25,364	422,246	-	4,874	-	-	-	484,451
311	Gaming Commission		429,269	-	4,385	64,508	82,730	4,313	-	-	-	585,204
105	Industrial Commission		340,374	-	-	59,309	1,020	29,853	-	-	-	430,557
055	Agriculture department		339,714	4,958	32,353	22,421	-	28,738	14,382	9,624	-	452,190
016	Office of Management and Budget		225,481	8,282	-	181,918	-	39,979	-	-	-	455,660
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		438,911	-	12,146	38,166	14,024	-	-	-	-	503,247
043	National Guard of Puerto Rico		199,737	174,483	71,137	19,714	-	6,032	-	-	1,822	472,925
298	Utility Regulatory Board		189,996	-	4,055	132,081	11,597	6,040	-	-	-	343,770
069	Department of Consumer Affairs		214,250	53,717	38,810	42,088	-	8,429	-	-	-	357,294

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	Total
031	General Services Administration		158,968	10,602	31,152	92,433	-	8,534	-	-	-	301,687
075	Office of the Commissioner of Financial Institutions		189,293	15,813	-	52,471	-	-	-	-	-	257,577
023	Department of State		133,418	-	40,172	22,586	20,538	8,394	-	27,807	-	252,915
082	Institute of Puerto Rican Culture		193,261	-	11,910	54,338	632	-	-	-	-	260,141
152	Office of the Procurator for the Elderly		159,009	-	57,076	21,288	13,524	-	-	-	-	250,896
022	Office of the Insurance Commissioner		115,360	22,271	-	52,408	-	14,046	-	-	-	204,085
030	Office of Administration and Transformation of Human Resources		126,078	-	-	31,967	-	-	2,097	-	-	160,142
271	Office of Information and Communication Technologies		76,304	-	16,766	107,870	-	-	-	-	-	200,940
281	Office of the Electoral Comptroller		-	-	-	146,234	-	-	-	-	-	146,234
329	Office of Socioeconomic Development		85,750	-	5,570	33,172	1,526	-	-	-	-	126,018
060	Office of the Citizen Procurator		84,997	2,667	-	30,592	-	-	-	-	-	118,256
279	Public Service Appeals Commission		43,263	-	-	53,020	-	-	-	-	-	96,283
155	State Office of Historic Conservation		77,577	-	-	19,877	-	-	-	-	-	97,454
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		61,497	-	32,694	14,727	-	-	-	-	-	108,917
096	Office of the Women's Advocate		54,532	-	40,101	23,834	-	-	-	-	-	118,467
139	Freedom of speech board		63,902	-	5,149	36,310	-	-	-	-	-	105,360
231	Office of the Patient Advocate		29,421	-	10,928	23,337	-	-	-	-	-	63,686
226	Com Legislative Donation		55,785	-	-	-	12,015	-	-	-	-	67,800
062	Cooperative Development Commission of Puerto Rico		38,616	1,850	-	15,607	-	1,427	-	-	-	57,499
068	Labor Relations Board		16,773	2,581	-	14,556	-	-	-	-	-	33,910
037	Civil Rights Commission		5,887	-	3,799	10,637	-	-	-	-	-	20,323
120	Office of the Veteran's Attorney of Puerto Rico		32,320	-	-	9,180	-	-	-	-	-	41,500
266	Office of Public Affairs		-	-	-	38,472	-	-	-	-	-	38,472
034	Commission of Investigation, Processing and Appeal		4,259	1,143	-	9,533	-	-	-	-	-	14,935
Total			121,249,249	15,739,513	27,472,354	12,401,135	57,814,917	903,325	65,035	108,894	1,822	235,756,244

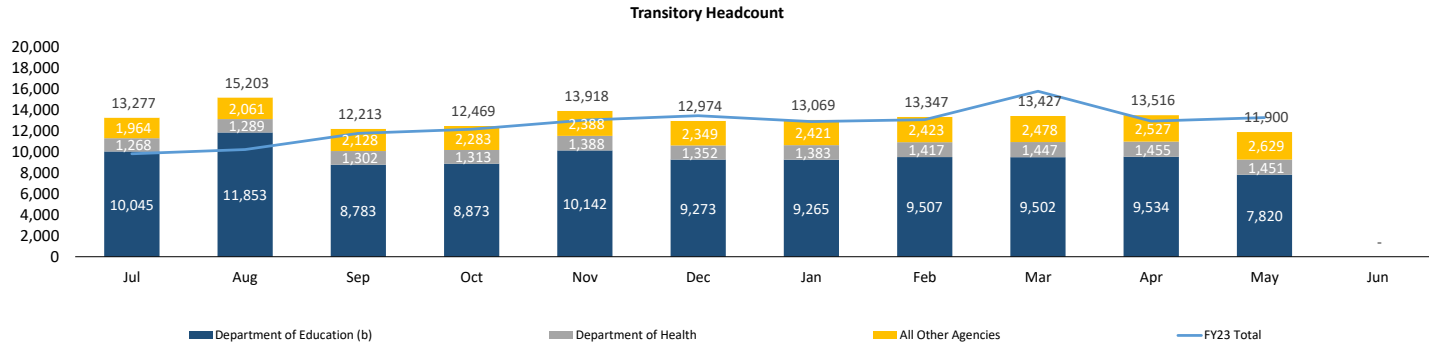
Source: DTPR, RHUM system

Footnotes:

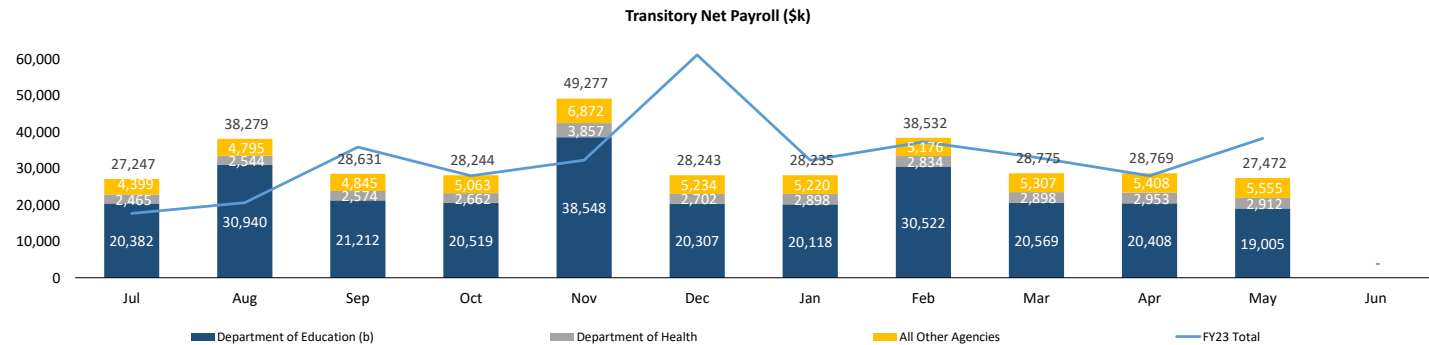
(a) Note: See below table for corresponding employee classes for each employee class code:

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
08: Department of Education (b)	10,045	11,853	8,783	8,873	10,142	9,273	9,265	9,507	9,502	9,534	7,820	-
07: Department of Health	1,268	1,289	1,302	1,313	1,388	1,352	1,383	1,417	1,447	1,455	1,451	-
All Other Agencies	1,964	2,061	2,128	2,283	2,388	2,349	2,421	2,423	2,478	2,527	2,629	-
Total	13,277	15,203	12,213	12,469	13,918	12,974	13,069	13,347	13,427	13,516	11,900	-



ID Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
08: Department of Education (b)	20,382	30,940	21,212	20,519	38,548	20,307	20,118	30,522	20,569	20,408	19,005	-
07: Department of Health	2,465	2,544	2,574	2,662	3,857	2,702	2,898	2,834	2,898	2,953	2,912	-
All Other Agencies	4,399	4,795	4,845	5,063	6,872	5,234	5,220	5,176	5,307	5,408	5,555	-
Total	27,247	38,279	28,631	28,244	49,277	28,243	28,235	38,532	28,775	28,769	27,472	-

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.