

Requirement 2(B)



Government of Puerto Rico

Payroll Report

PR Department of Treasury

For the month of June and Fourth Quarter FY2018

Disclaimer

- *The Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF 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 AAFAF, 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 AAFAF should clarification be required.*
- *Following Hurricane Maria, the systems and communications of some component units and government agencies were adversely affected, which in turn affected the timing, reliability and integrity of information and data. Continuous efforts are being made to enhance data integrity progressively.*
- *Headcount figures in this report may not reconcile with those in the Attendance Report produced by OATRH.*

Commonwealth of Puerto Rico
 Net Payroll (a) Detail - Monthly Summary - RHUM agencies by fund (actuals)
 \$ in thousands

| | Jul | Aug | Sep | 1Q | Oct | Nov (c) | Dec | 2Q | Jan | Feb | Mar | 3Q | Apr | May | Jun | 4Q | YTD |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| General Fund: | | | | | | | | | | | | | | | | | |
| Department of Education | \$50,388 | \$51,799 | \$53,826 | \$156,013 | \$53,158 | 75,281 | 53,148 | \$181,586 | 53,530 | 54,732 | 53,402 | \$161,663 | 52,835 | 53,911 | 54,804 | \$161,549 | 660,811 |
| Department of Correction and Rehabilitation | 9,274 | 12,061 | 9,220 | 30,554 | 12,357 | 17,960 | 12,920 | 43,237 | 10,407 | 11,587 | 9,349 | 31,343 | 10,118 | 11,306 | 12,776 | 34,201 | 139,334 |
| General Court of Justice | 9,170 | 9,129 | 8,998 | 27,297 | 9,043 | 12,170 | 9,115 | 30,328 | 9,019 | 8,955 | 9,011 | 26,986 | 9,125 | 9,003 | 9,306 | 27,433 | 112,044 |
| Department of Health | 4,293 | 4,628 | 3,936 | 12,856 | 4,144 | 6,127 | 4,472 | 14,743 | 4,492 | 4,396 | 4,352 | 13,240 | 4,340 | 4,322 | 4,379 | 13,042 | 53,881 |
| Families and Children Administration | 2,523 | 2,585 | 2,536 | 7,644 | 2,535 | 3,593 | 2,529 | 8,657 | 2,515 | 2,497 | 2,478 | 7,490 | 2,554 | 2,500 | 2,495 | 7,550 | 31,341 |
| Department of the Treasury | 3,562 | 3,216 | 2,865 | 9,643 | 2,930 | 4,284 | 3,128 | 10,343 | 3,010 | 3,194 | 4,864 | 11,068 | 3,155 | 3,093 | 3,096 | 9,344 | 40,398 |
| Firefighters Corps | 2,185 | 2,235 | 2,183 | 6,603 | 2,205 | 3,147 | 2,224 | 7,576 | 3,344 | 2,211 | 2,230 | 7,784 | 2,213 | 2,496 | 2,333 | 7,042 | 29,005 |
| Administration for Socioeconomic Development of the Family | 1,193 | 1,243 | 1,219 | 3,655 | 1,223 | 1,793 | 1,237 | 4,254 | 1,212 | 1,225 | 1,224 | 3,661 | 1,218 | 1,202 | 1,202 | 3,622 | 15,192 |
| Department of Justice | 3,654 | 3,613 | 3,604 | 10,871 | 3,631 | 4,500 | 3,695 | 11,826 | 3,661 | 3,920 | 3,686 | 11,268 | 3,846 | 3,701 | 3,858 | 11,405 | 45,370 |
| Department of Labor and Human Resources | 196 | 192 | 199 | 587 | 200 | 285 | 207 | 692 | 205 | 228 | 227 | 660 | 224 | 226 | 226 | 676 | 2,616 |
| All Other Agencies | 12,075 | 13,559 | 12,896 | 38,531 | 12,851 | 17,660 | 13,107 | 43,618 | 12,968 | 13,013 | 13,099 | 39,081 | 13,283 | 13,327 | 14,291 | 40,901 | 162,130 |
| Total General Fund | \$98,513 | \$104,260 | \$101,481 | \$304,254 | \$104,278 | \$146,801 | \$105,782 | \$356,861 | \$104,363 | \$105,960 | \$103,922 | \$314,244 | \$102,912 | \$105,087 | \$108,767 | \$316,765 | \$1,292,124 |
| Special Revenue Funds: | | | | | | | | | | | | | | | | | |
| Department of Education | \$49 | \$10 | \$5 | \$64 | \$5 | 7 | 4 | \$15 | 4 | 4 | 5 | \$13 | 68 | 88 | 86 | \$242 | \$335 |
| Department of Correction and Rehabilitation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Court of Justice | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Department of Health | 1,173 | 1,244 | 1,001 | 3,417 | 1,104 | 1,561 | 1,464 | 4,129 | 1,173 | 1,211 | 1,154 | 3,538 | 1,246 | 1,120 | 1,211 | 3,578 | 14,662 |
| Families and Children Administration | 2 | 2 | 2 | 6 | 1 | - | - | 1 | - | - | - | - | - | - | - | - | 7 |
| Department of the Treasury | 319 | 516 | 298 | 1,134 | 305 | 486 | 308 | 1,098 | 307 | 308 | 468 | 1,083 | 313 | 314 | 313 | 940 | 4,255 |
| Firefighters Corps | 54 | - | - | 54 | - | - | 8 | 8 | - | 4 | - | 4 | 0 | - | - | 0 | 65 |
| Administration for Socioeconomic Development of the Family | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Department of Justice | 67 | 62 | 62 | 192 | 63 | 82 | 63 | 208 | 63 | 49 | 47 | 159 | 49 | 45 | 48 | 142 | 701 |
| Department of Labor and Human Resources | 1,180 | 1,172 | 1,167 | 3,520 | 1,185 | 1,568 | 1,194 | 3,947 | 1,195 | 1,177 | 1,188 | 3,561 | 1,220 | 1,194 | 1,203 | 3,616 | 14,644 |
| All Other Agencies | 5,005 | 3,851 | 3,681 | 12,537 | 3,689 | 4,982 | 3,853 | 12,523 | 3,824 | 3,976 | 3,868 | 11,669 | 4,328 | 3,927 | 4,014 | 12,269 | 48,998 |
| Total Special Revenue Funds | \$7,849 | \$6,857 | \$6,217 | \$20,923 | \$6,352 | \$8,685 | \$6,892 | \$21,929 | \$6,566 | \$6,725 | \$6,731 | \$20,026 | \$7,225 | \$6,688 | \$6,875 | \$20,787 | \$83,666 |
| Federal Funds | | | | | | | | | | | | | | | | | |
| Department of Education | \$18,100 | \$16,523 | \$15,663 | \$50,286 | \$15,152 | 21,812 | 15,429 | \$52,394 | 15,351 | 16,094 | 16,181 | \$47,626 | 16,156 | 16,701 | 16,965 | \$49,822 | \$200,128 |
| Department of Correction and Rehabilitation | 21 | 22 | 22 | 65 | 21 | 28 | 21 | 70 | 20 | 12 | 6 | 38 | 6 | 6 | 6 | 18 | 191 |
| General Court of Justice | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Department of Health | 3,687 | 3,662 | 3,317 | 10,666 | 3,385 | 4,674 | 3,698 | 11,756 | 3,691 | 3,745 | 3,734 | 11,170 | 3,714 | 3,765 | 3,855 | 11,334 | 44,926 |
| Families and Children Administration | 465 | 463 | 450 | 1,379 | 452 | 655 | 461 | 1,568 | 451 | 450 | 443 | 1,344 | 431 | 429 | 427 | 1,288 | 5,578 |
| Department of the Treasury | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Firefighters Corps | - | - | 53 | 53 | 53 | 54 | 78 | 185 | 81 | 52 | 52 | 185 | 52 | 59 | 52 | 163 | 586 |
| Administration for Socioeconomic Development of the Family | 974 | 955 | 967 | 2,896 | 962 | 1,440 | 966 | 3,368 | 951 | 939 | 930 | 2,820 | 933 | 922 | 924 | 2,778 | 11,862 |
| Department of Justice | 118 | 117 | 118 | 353 | 121 | 187 | 151 | 459 | 151 | 159 | 168 | 478 | 167 | 164 | 167 | 499 | 1,788 |
| Department of Labor and Human Resources | 723 | 724 | 722 | 2,169 | 742 | 1,038 | 738 | 2,518 | 711 | 717 | 717 | 2,144 | 700 | 696 | 694 | 2,090 | 8,921 |
| All Other Agencies | 3,479 | 3,320 | 3,273 | 10,071 | 3,255 | 4,579 | 3,288 | 11,122 | 3,331 | 3,291 | 3,338 | 9,959 | 3,289 | 3,470 | 3,349 | 10,106 | 41,261 |
| Total Federal Funds | \$27,566 | \$25,787 | \$24,584 | \$77,937 | \$24,143 | \$34,467 | \$24,830 | \$83,440 | \$24,739 | \$25,457 | \$25,568 | \$75,764 | \$25,448 | \$26,213 | \$26,439 | \$78,100 | \$315,240 |
| Total Net Payroll from Payroll System | \$133,929 | \$136,903 | \$132,281 | \$403,114 | \$134,773 | \$189,953 | \$137,504 | \$462,230 | \$135,667 | \$138,146 | \$136,221 | \$410,034 | \$135,585 | \$137,988 | \$142,080 | \$415,653 | \$1,691,030 |
| Unreconciled Net Payroll (b) | 328 | (775) | 1,916 | 1,469 | 2,318 | (612) | 1,728 | 3,433 | 951 | (160) | (805) | (14) | 828 | (540) | (2,772) | (2,483) | 2,405 |
| Total Net Payroll (a) | \$134,257 | \$136,128 | \$134,198 | \$404,583 | \$137,091 | \$189,340 | \$139,232 | \$465,663 | \$136,619 | \$137,986 | \$135,415 | \$410,020 | \$136,413 | \$137,448 | \$139,308 | \$413,170 | \$1,693,435 |

Source: DTPR, Rhum system

Footnotes:
 (a) Net payroll is equal to gross payroll less tax withholdings and other deductions.
 (b) Due to the timing and reconciliation between RHUM payroll system and cash activity data.
 (c) Payroll cost was higher in November compared to other months due to Christmas bonus paid on 11/24.

Commonwealth of Puerto Rico
Net Payroll (a) - Monthly Summary - RHUM agencies (actuals)
\$ in thousands

| Agency | Jul | Aug | Sep | 1Q | Oct | Nov (c) | Dec | 2Q | Jan | Feb | Mar | 3Q | Apr | May | Jun | 4Q | YTD |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Department of Education | \$68,537 | \$68,332 | \$69,493 | \$206,363 | \$68,315 | \$97,100 | \$68,581 | \$233,995 | \$68,885 | \$70,830 | \$69,588 | \$209,302 | 69,059 | 70,699 | 71,855 | \$211,613 | \$861,274 |
| Department of Correction and Rehabilitation | 9,294 | 12,083 | 9,241 | 30,618 | 12,379 | 17,988 | 12,940 | 43,307 | 10,427 | 11,599 | 9,355 | 31,381 | 10,124 | 11,312 | 12,782 | 34,219 | 139,525 |
| General Court of Justice | 9,170 | 9,129 | 8,998 | 27,297 | 9,043 | 12,170 | 9,115 | 30,328 | 9,019 | 8,955 | 9,011 | 26,986 | 9,125 | 9,003 | 9,306 | 27,433 | 112,044 |
| Department of Health | 9,152 | 9,534 | 8,253 | 26,939 | 8,633 | 12,362 | 9,634 | 30,628 | 9,356 | 9,352 | 9,240 | 27,948 | 9,301 | 9,208 | 9,445 | 27,954 | 113,469 |
| Families and Children Administration | 2,990 | 3,051 | 2,987 | 9,028 | 2,987 | 4,248 | 2,990 | 10,226 | 2,966 | 2,947 | 2,921 | 8,834 | 2,985 | 2,930 | 2,923 | 8,837 | 36,925 |
| Department of the Treasury | 3,852 | 3,732 | 3,163 | 10,777 | 3,234 | 4,770 | 3,436 | 11,441 | 3,317 | 3,502 | 5,352 | 12,152 | 3,468 | 3,407 | 3,410 | 10,285 | 44,654 |
| Firefighters Corps | 2,239 | 2,235 | 2,235 | 6,709 | 2,259 | 3,200 | 2,310 | 7,769 | 3,425 | 2,266 | 2,282 | 7,973 | 2,266 | 2,555 | 2,385 | 7,205 | 29,657 |
| Administration for Socioeconomic Development of the Family | 2,168 | 2,198 | 2,186 | 6,552 | 2,185 | 3,233 | 2,204 | 7,622 | 2,163 | 2,164 | 2,154 | 6,480 | 2,151 | 2,124 | 2,125 | 6,400 | 27,054 |
| Department of Justice | 3,839 | 3,793 | 3,784 | 11,415 | 3,815 | 4,770 | 3,908 | 12,493 | 3,875 | 4,128 | 3,901 | 11,905 | 4,063 | 3,910 | 4,073 | 12,046 | 47,859 |
| Department of Labor and Human Resources | 2,098 | 2,088 | 2,089 | 6,276 | 2,127 | 2,891 | 2,139 | 7,157 | 2,111 | 2,122 | 2,132 | 6,365 | 2,145 | 2,116 | 2,123 | 6,383 | 26,181 |
| Department of Transportation and Public Works | 1,711 | 1,690 | 1,683 | 5,084 | 1,708 | 2,527 | 1,768 | 6,003 | 1,698 | 1,703 | 1,708 | 5,109 | 1,733 | 1,719 | 1,802 | 5,253 | 21,449 |
| Mental Health and Addiction Services Administration | 1,688 | 1,678 | 1,660 | 5,026 | 1,685 | 2,363 | 1,702 | 5,749 | 1,671 | 1,659 | 1,656 | 4,985 | 1,629 | 1,653 | 1,642 | 4,924 | 20,684 |
| Natural Resources Administration | 1,432 | 1,491 | 1,431 | 4,353 | 1,423 | 1,957 | 1,455 | 4,836 | 1,459 | 1,443 | 1,464 | 4,366 | 1,492 | 1,537 | 1,985 | 5,014 | 18,569 |
| Commonwealth Election Commission | 1,188 | 1,220 | 1,156 | 3,564 | 1,036 | 1,507 | 1,060 | 3,603 | 1,037 | 1,019 | 1,055 | 3,111 | 1,008 | 1,013 | 1,130 | 3,151 | 13,429 |
| Department of Sports and Recreation | 907 | 908 | 899 | 2,714 | 915 | 1,247 | 931 | 3,093 | 922 | 900 | 892 | 2,714 | 925 | 905 | 911 | 2,741 | 11,262 |
| Vocational Rehabilitation Administration | 1,232 | 1,186 | 1,151 | 3,568 | 1,163 | 1,633 | 1,177 | 3,973 | 1,176 | 1,166 | 1,175 | 3,517 | 1,163 | 1,190 | 1,181 | 3,534 | 14,592 |
| Emergency Medical Services Corps | 919 | 904 | 907 | 2,730 | 919 | 1,338 | 957 | 3,215 | 914 | 898 | 892 | 2,704 | 878 | 871 | 1,372 | 3,121 | 11,771 |
| Department of the Family | 850 | 862 | 852 | 2,565 | 852 | 1,164 | 860 | 2,875 | 842 | 836 | 846 | 2,523 | 843 | 843 | 856 | 2,542 | 10,505 |
| Child Support Administration | 697 | 674 | 675 | 2,046 | 677 | 935 | 679 | 2,291 | 670 | 664 | 664 | 1,997 | 672 | 676 | 672 | 2,020 | 8,355 |
| Administration for Integral Development of Childhood | 526 | 523 | 475 | 1,525 | 480 | 686 | 488 | 1,654 | 504 | 477 | 478 | 1,459 | 479 | 473 | 465 | 1,418 | 6,055 |
| Public Housing Administration | 804 | 830 | 767 | 2,402 | 769 | 1,021 | 778 | 2,567 | 861 | 798 | 804 | 2,463 | 1,180 | 797 | 819 | 2,796 | 10,228 |
| Others | 8,605 | 8,762 | 8,195 | 25,562 | 8,170 | 10,842 | 8,393 | 27,404 | 8,371 | 8,718 | 8,673 | 25,761 | 8,898 | 9,048 | 8,818 | 26,764 | 105,491 |
| Total Net Payroll from Payroll System (RHUM) (b) | \$133,929 | \$136,903 | \$132,281 | \$403,114 | \$134,773 | \$189,953 | \$137,504 | \$462,230 | \$135,667 | \$138,146 | \$136,221 | \$410,034 | \$135,585 | \$137,988 | \$142,080 | \$415,653 | \$1,691,030 |

Source: DTPR, Rhum system

Footnotes:

- (a) Net payroll is equal to gross payroll less tax withholdings and other deductions.
- (b) RHUM is the accounting system that runs the payroll cycle process for most of the agencies of the Central Government.
- (c) Payroll cost was higher in November compared to other months due to Christmas bonus paid on 11/24.

Commonwealth of Puerto Rico
Payroll Headcount (a) - Monthly Summary - RHUM agencies (b) (actuals)

| Agency | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Department of Education | 48,017 | 46,645 | 49,425 | 49,700 | 47,500 | 49,003 | 48,699 | 48,593 | 48,647 | 48,673 | 48,868 | 48,795 |
| Department of Correction and Rehabilitation | 6,938 | 6,931 | 6,887 | 6,870 | 6,850 | 6,826 | 6,796 | 6,742 | 6,712 | 6,697 | 6,683 | 6,623 |
| General Court of Justice | 5,103 | 5,093 | 5,066 | 5,063 | 5,049 | 5,019 | 4,981 | 4,948 | 4,934 | 4,931 | 4,899 | 4,930 |
| Department of Health | 5,335 | 5,503 | 4,956 | 5,223 | 5,442 | 5,436 | 5,362 | 5,379 | 5,326 | 5,341 | 5,343 | 5,356 |
| Families and Children Administration | 2,168 | 2,223 | 2,153 | 2,138 | 2,129 | 2,111 | 2,096 | 2,076 | 2,055 | 2,060 | 2,054 | 2,048 |
| Department of the Treasury | 2,259 | 2,315 | 2,244 | 2,243 | 2,227 | 2,205 | 2,205 | 2,207 | 2,208 | 2,193 | 2,190 | 2,179 |
| Firefighters Corps | 1,811 | 1,807 | 1,805 | 1,806 | 1,802 | 1,811 | 1,794 | 1,793 | 1,783 | 1,781 | 1,776 | 1,781 |
| Administration for Socioeconomic Development of the Family | 1,761 | 1,759 | 1,759 | 1,755 | 1,753 | 1,742 | 1,709 | 1,705 | 1,703 | 1,701 | 1,691 | 1,682 |
| Department of Justice | 1,681 | 1,673 | 1,670 | 1,663 | 1,677 | 1,670 | 1,667 | 1,674 | 1,670 | 1,669 | 1,631 | 1,679 |
| Department of Labor and Human Resources | 1,447 | 1,431 | 1,434 | 1,440 | 1,432 | 1,425 | 1,403 | 1,409 | 1,404 | 1,403 | 1,396 | 1,393 |
| Department of Transportation and Public Works | 1,383 | 1,368 | 1,358 | 1,359 | 1,355 | 1,385 | 1,339 | 1,340 | 1,323 | 1,336 | 1,319 | 1,298 |
| Mental Health and Addiction Services Administration | 1,144 | 1,139 | 1,135 | 1,134 | 1,131 | 1,121 | 1,105 | 1,099 | 1,091 | 1,084 | 1,087 | 1,078 |
| Natural Resources Administration | 914 | 909 | 889 | 883 | 913 | 884 | 879 | 881 | 879 | 884 | 879 | 869 |
| Commonwealth Election Commission | 823 | 828 | 810 | 715 | 727 | 713 | 709 | 700 | 699 | 694 | 693 | 731 |
| Department of Sports and Recreation | 771 | 765 | 764 | 761 | 757 | 755 | 751 | 741 | 737 | 741 | 744 | 741 |
| Vocational Rehabilitation Administration | 776 | 770 | 763 | 764 | 767 | 759 | 751 | 748 | 746 | 741 | 757 | 756 |
| Emergency Medical Services Corps | 749 | 742 | 738 | 733 | 729 | 725 | 721 | 707 | 699 | 692 | 686 | 694 |
| Department of the Family | 576 | 574 | 571 | 566 | 567 | 561 | 557 | 551 | 549 | 547 | 549 | 547 |
| Child Support Administration | 458 | 452 | 449 | 448 | 446 | 442 | 436 | 432 | 431 | 432 | 434 | 435 |
| Administration for Integral Development of Childhood | 382 | 377 | 350 | 351 | 348 | 349 | 350 | 343 | 342 | 344 | 340 | 336 |
| Public Housing Administration | 361 | 368 | 358 | 357 | 360 | 356 | 355 | 352 | 356 | 353 | 354 | 354 |
| Others | 4,699 | 4,622 | 4,540 | 4,478 | 8,844 | 4,521 | 4,513 | 4,618 | 4,572 | 4,558 | 4,584 | 4,660 |
| Sub-Total | 89,556 | 88,294 | 90,124 | 90,450 | 92,805 | 89,819 | 89,178 | 89,038 | 88,866 | 88,855 | 88,957 | 88,965 |
| Pre-retired employees (c) | (981) | (982) | (981) | (987) | (980) | (980) | (980) | (978) | (977) | (978) | (977) | (975) |
| Total | 88,575 | 87,312 | 89,143 | 89,463 | 91,825 | 88,839 | 88,198 | 88,060 | 87,889 | 87,877 | 87,980 | 87,990 |

Source: DTPR, Rhum system

Footnotes:

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

(b) RHUM is the accounting system that runs the payroll cycle process for most of the agencies of the Central Government.

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

Commonwealth of Puerto Rico
 Puerto Rico Police Gross Payroll, Headcounts - Monthly Summary (Actual)
 \$ in thousands

| | Jul | Aug | Sep | 1Q | Oct | Nov | Dec | 2Q (c) | Jan | Feb (d) | Mar (d) | 3Q | Apr | May | June | 4Q | YTD |
|--|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|---------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|
| Police Payroll | | | | | | | | | | | | | | | | | |
| Puerto Rico Police payroll | 62,486 | 49,179 | 48,124 | \$159,789 | 53,839 | 69,822 | 55,508 | \$179,169 | 56,234 | 61,591 | 59,370 | 177,195 | 51,400 | 53,331 | 52,409 | 157,141 | 673,294 |
| Puerto Rico Police Payroll variance to TSA Transfers (a) | 1,810 | 6,222 | 888 | 8,921 | 2,169 | (1,552) | 3,092 | 3,709 | (2,524) | 891 | 195 | (1,439) | 3,343 | (1,023) | (5,704) | (3,384) | 7,806 |
| Total TSA transfer to Puerto Rico Police (b) | \$64,296 | \$55,402 | \$49,011 | \$168,710 | \$56,009 | \$68,270 | \$58,599 | \$182,878 | \$53,710 | 62,482 | \$59,565 | \$175,756 | \$54,743 | \$52,308 | \$46,705 | \$153,756 | \$681,100 |

| | Jul | Aug | Sep | 1Q | Oct | Nov | Dec | 2Q | Jan | Feb | Mar | 3Q | Apr | May | June | 4Q |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Police Headcount | | | | | | | | | | | | | | | | |
| Puerto Rico Police headcount | 14,387 | 14,349 | 14,320 | 14,320 | 14,265 | 14,247 | 14,191 | 14,191 | 14,149 | 14,007 | 13,865 | 14,191 | 13,751 | 13,739 | 13,705 | 13,705 |
| Breakdown by employee Class | | | | | | | | | | | | | | | | |
| Regular | 14,341 | 14,300 | 14,271 | 14,271 | 14,216 | 14,199 | 14,140 | 14,140 | 14,101 | 13,964 | 13,819 | 13,819 | 13,717 | 13,705 | 13,667 | 13,667 |
| Trust | 46 | 49 | 49 | 49 | 49 | 48 | 51 | 51 | 48 | 43 | 46 | 46 | 34 | 34 | 38 | 38 |
| Total | 14,387 | 14,349 | 14,320 | 14,320 | 14,265 | 14,247 | 14,191 | 14,191 | 14,149 | 14,007 | 13,865 | 13,865 | 13,751 | 13,739 | 13,705 | 13,705 |

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) Payroll cost was higher (while headcount remained relatively flat) due to overtime related to hurricane recovery efforts, Also affecting Q2 payroll was the Christmas bonus of \$13.4M, which was paid in November.

(d) Payroll cost was higher (while headcount was slightly lower) due to overtime related to hurricane recovery efforts.

Commonwealth of Puerto Rico
Environmental Quality Board Gross Payroll, Headcounts - Monthly Summary (actuals)
\$ in thousands

| | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--|--------------|--------------|------------|--------------|------------|------------|------------|------------|
| Environmental Quality Board | | | | | | | | |
| Environmental Quality Board payroll | 1,143 | 1,003 | 991 | 1,013 | 983 | 992 | 975 | 986 |
| Total Environmental Quality Board payroll | 1,143 | 1,003 | 991 | 1,013 | 983 | 992 | 975 | 986 |

| | Nov | Dec | Jan | Feb | Mar | Apr | May | May |
|--|------------|------------|------------|------------|------------|------------|------------|------------|
| Environmental Quality Board Headcount | | | | | | | | |
| Environmental Quality Board headcount | 295 | 292 | 289 | 290 | 287 | 288 | 286 | 285 |
| Pre-retired employees (a) | (23) | (23) | (22) | (22) | (22) | (22) | (22) | (22) |
| Total | 272 | 269 | 267 | 268 | 265 | 266 | 264 | 263 |

Breakdown by employee Class

| | | | | | | | | |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Regular | 255 | 253 | 250 | 251 | 249 | 249 | 247 | 245 |
| Trust | 15 | 14 | 15 | 15 | 14 | 15 | 15 | 15 |
| Transitory | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |
| Probationary | | | | | | | 1 | 2 |
| Total | 272 | 269 | 267 | 268 | 265 | 266 | 264 | 263 |

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.

Commonwealth of Puerto Rico
 Headcount - June FY 2018 Summary by Employee Class - RHUM agencies (actuals)

| Agency ID | Agency Name | R | P | T | C | I | X | N | B | F | G | D | A | Total (a) |
|--------------|---|---------------|--------------|--------------|--------------|--------------|------------|-----------|-----------|-----------|----------|----------|----------|---------------|
| 081 | Department of Education | 37,432 | 4,004 | 3,775 | 119 | 3,681 | - | 1 | - | - | - | - | - | 49,012 |
| 137 | Department of Correction and Rehabilitation | 4,838 | 1,653 | 110 | 21 | - | 1 | - | - | - | - | - | - | 6,623 |
| 071 | Department of Health | 3,295 | 4 | 1,021 | 39 | 1,239 | 1 | 47 | - | - | - | - | - | 5,646 |
| 010 | General Court of Justice | 3,202 | 69 | 23 | 1,636 | - | 1 | - | - | - | - | - | - | 4,931 |
| 024 | Department of the Treasury | 1,882 | 91 | 169 | 37 | 1 | - | - | - | - | - | - | - | 2,180 |
| 123 | Families and Children Administration | 1,826 | 89 | 119 | 11 | - | - | 3 | - | - | - | - | - | 2,048 |
| 042 | Firefighters Corps | 1,462 | 135 | 47 | 14 | - | 121 | - | - | 2 | - | - | - | 1,781 |
| 127 | Administration for Socioeconomic Development of the Family | 1,227 | 444 | 5 | 7 | - | - | - | - | - | - | - | - | 1,683 |
| 038 | Department of Justice | 969 | 72 | 105 | 470 | - | 65 | - | - | - | - | - | - | 1,681 |
| 067 | Department of Labor and Human Resources | 1,176 | 38 | 24 | - | - | 120 | - | 25 | 10 | - | - | - | 1,393 |
| 049 | Department of Transportation and Public Works | 1,199 | 3 | 55 | 2 | - | - | - | 22 | 18 | - | - | - | 1,299 |
| 095 | Mental Health and Addiction Services Administration | 935 | 3 | 128 | 12 | - | - | - | - | - | - | - | - | 1,078 |
| 133 | Natural Resources Administration | 778 | 1 | 67 | 23 | - | - | - | - | - | - | - | - | 869 |
| 126 | Vocational Rehabilitation Administration | 713 | 1 | 26 | 16 | - | - | - | - | - | - | - | - | 756 |
| 087 | Department of Sports and Recreation | 493 | - | 10 | 25 | 13 | 200 | - | - | - | - | - | - | 741 |
| 028 | Commonwealth Election Commission | 108 | 6 | 32 | 557 | - | 27 | 1 | - | - | - | - | - | 731 |
| 221 | Emergency Medical Services Corps | 597 | - | 71 | 9 | 17 | - | - | - | - | - | - | - | 694 |
| 122 | Department of the Family | 439 | 3 | 29 | 25 | - | 51 | - | - | - | - | - | - | 547 |
| 124 | Child Support Administration | 383 | 14 | 1 | 37 | - | - | - | - | - | - | - | - | 435 |
| 078 | Department of Housing | 264 | 4 | 10 | 29 | - | 49 | - | - | - | - | - | - | 356 |
| 106 | Public Housing Administration | 324 | 2 | 2 | 26 | - | - | - | - | - | - | - | - | 354 |
| 026 | Special Appropriations for the Central Government Retirement System | 233 | 28 | - | 23 | - | 70 | - | - | - | - | - | - | 354 |
| 241 | Administration for Integral Development of Childhood | 304 | 15 | 4 | 6 | - | 6 | - | - | - | - | 1 | - | 336 |
| 043 | Puerto Rico National Guard | 167 | 87 | 33 | 7 | - | - | - | - | 1 | - | - | - | 295 |
| 055 | Department of Agriculture | 188 | 12 | 2 | 5 | 2 | 69 | - | 7 | 4 | - | - | - | 289 |
| 091 | Special Appropriations for the Teachers Retirement System | 137 | 67 | 1 | 24 | - | - | - | - | - | - | - | - | 229 |
| 021 | Emergency Management and Disaster Administration Agency | 95 | 5 | 71 | 53 | - | - | 1 | - | - | - | - | - | 225 |
| 105 | Industrial Commission | 180 | - | - | 12 | - | 24 | - | - | - | - | - | - | 216 |
| 023 | Department of State | 73 | 16 | 7 | 13 | 79 | 12 | 2 | - | - | - | - | - | 202 |
| 016 | Office of Management and Budget | 104 | 8 | - | 43 | - | 46 | - | - | - | - | - | - | 201 |
| 015 | Office of the Governor | 20 | - | - | 166 | - | 11 | - | - | - | - | - | - | 197 |
| 018 | Planning Board | 142 | - | - | 15 | - | 34 | - | - | - | - | - | - | 191 |
| 273 | Permit Management Office | 125 | 1 | - | 14 | - | 13 | - | - | 2 | - | - | - | 155 |
| 082 | Institute of Puerto Rican Culture | 111 | 17 | 14 | 12 | - | - | - | - | - | - | - | - | 154 |
| 069 | Department of Consumer Affairs | 89 | 23 | 7 | 13 | - | 15 | - | - | - | - | - | - | 147 |
| 152 | Elderly and Retired People Advocate Office | 95 | 10 | 16 | 5 | - | - | - | 1 | 1 | - | - | 1 | 129 |
| 065 | Public Services Commission | 65 | 2 | 7 | 25 | - | 17 | - | - | - | - | - | - | 116 |
| 089 | Horse Racing Industry and Sport Administration | 10 | - | - | 16 | 46 | 7 | 25 | 1 | - | - | - | - | 105 |
| 031 | General Services Administration | 76 | 4 | 3 | 21 | - | - | - | - | - | - | - | - | 104 |
| 022 | Office of the Commissioner of Insurance | 68 | - | - | 18 | - | 8 | - | - | - | - | - | - | 94 |
| 075 | Office of the Financial Institutions Commissioner | 73 | 4 | - | 10 | - | - | - | - | - | - | - | - | 87 |
| 030 | Unmapped | 73 | - | - | 5 | - | - | - | - | - | - | - | - | 78 |
| 060 | Citizen's Advocate Office (Ombudsman) | 16 | 6 | 2 | 52 | - | - | 1 | - | - | - | - | - | 77 |
| 141 | Telecommunication's Regulatory Board | 44 | 3 | - | 25 | - | 2 | - | - | - | - | - | - | 74 |
| 329 | Unmapped | 40 | 14 | 4 | 11 | - | - | - | - | - | - | - | - | 69 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 48 | 3 | 5 | 3 | - | - | - | 1 | 1 | - | - | - | 61 |
| 281 | Office of the Electoral Comptroller | - | - | - | 52 | - | - | - | - | - | - | - | - | 52 |
| 096 | Women's Advocate Office | 17 | 1 | 19 | 8 | - | - | - | - | - | - | - | - | 45 |
| 279 | Public Service Appeals Commission | 33 | - | - | 12 | - | - | - | - | - | - | - | - | 45 |
| 139 | Parole Board | 33 | - | 1 | 8 | - | - | - | - | - | - | - | - | 42 |
| 062 | Cooperative Development Commission | 15 | 4 | 2 | 10 | - | 3 | - | - | - | - | - | - | 34 |
| 224 | Com. Conjunta Inf. Contralor | - | - | - | 11 | 20 | - | - | - | - | - | - | - | 31 |
| 231 | Health Advocate Office | 21 | - | - | 9 | - | - | - | - | - | - | - | - | 30 |
| 155 | State Historic Preservation Office | 15 | 3 | - | 8 | - | - | - | - | - | - | - | - | 26 |
| 290 | Unmapped | 5 | - | 13 | 8 | - | - | - | - | - | - | - | - | 26 |
| 226 | Com Donativo Legislativo | - | - | - | 18 | - | - | - | - | - | - | - | - | 18 |
| 120 | Veterans Advocate Office | 11 | - | - | 6 | - | - | - | - | - | - | - | - | 17 |
| 036 | Office of the Commissioner of Municipal Affairs | 13 | 3 | 1 | - | - | - | - | - | - | - | - | - | 17 |
| 035 | Industrial Tax Exemption Office | 11 | 1 | - | 2 | - | 2 | - | - | - | - | - | - | 16 |
| 068 | Labor Relations Board | 7 | 2 | - | 5 | - | - | - | - | - | - | - | - | 14 |
| 266 | Ofic Asuntos de Seg Publica | - | - | 8 | 6 | - | - | - | - | - | - | - | - | 14 |
| 037 | Civil Rights Commission | 7 | - | - | 6 | - | - | - | - | - | - | - | - | 13 |
| 274 | Ofic. Inspector Gen. Permisos | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 034 | Investigation, Prosecution and Appeals Commission | 2 | 2 | - | 2 | - | - | - | - | - | - | - | - | 6 |
| 019 | Junta Apel. sobre Const. y Lot | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| Total | | 66,318 | 6,977 | 6,049 | 3,883 | 5,098 | 975 | 81 | 57 | 38 | 1 | 1 | 1 | 89,479 |

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

Source: DTPR, Rhum system

Footnotes:

(a) Employees earning payroll dollars under two different employee classes are double-counted in the above table. Please see the 'Headcount' tab for an accurate depiction of the total headcount by agency.

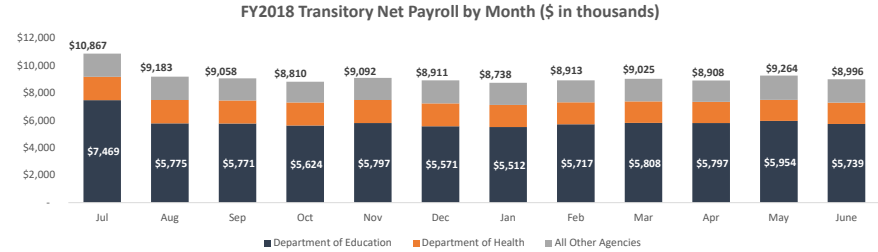
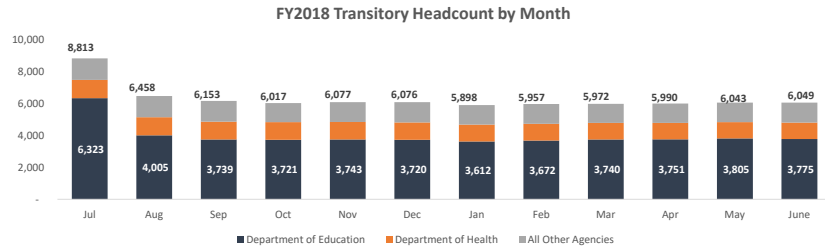
Commonwealth of Puerto Rico
 Net Payroll - June FY 2018 Summary by Employee Class - RHUM agencies (actuals)
 \$ in thousands

| Agency ID | Agency Name | R | P | T | C | I | X | N | B | F | G | D | A | Total |
|--------------|---|------------------|-----------------|----------------|-----------------|----------------|----------------|--------------|--------------|--------------|------------|------------|------------|------------------|
| 081 | Department of Education | \$54,711 | \$6,156 | \$5,739 | \$377 | \$4,871 | - | \$1 | - | - | - | - | - | \$71,855 |
| 137 | Department of Correction and Rehabilitation | 10,067 | 2,515 | 139 | 60 | - | 1 | - | - | - | - | - | - | 12,782 |
| 071 | Department of Health | 5,256 | 8 | 1,555 | 149 | 2,358 | 1 | 117 | - | - | - | - | - | 9,445 |
| 010 | General Court of Justice | 4,700 | 93 | 27 | 4,485 | - | 1 | - | - | - | - | - | - | 9,306 |
| 038 | Department of Justice | 1,751 | 123 | 168 | 1,921 | - | 110 | - | - | - | - | - | - | 4,073 |
| 024 | Department of the Treasury | 2,913 | 174 | 159 | 161 | 2 | - | - | - | - | - | - | - | 3,410 |
| 123 | Families and Children Administration | 2,600 | 129 | 158 | 31 | - | - | 4 | - | - | - | - | - | 2,923 |
| 042 | Firefighters Corps | 1,918 | 201 | 52 | 41 | - | 168 | - | - | 5 | - | - | - | 2,385 |
| 127 | Administration for Socioeconomic Development of the Family | 1,563 | 537 | 5 | 21 | - | - | - | - | - | - | - | - | 2,125 |
| 067 | Department of Labor and Human Resources | 1,773 | 62 | 25 | - | - | 158 | - | 71 | 35 | - | - | - | 2,123 |
| 133 | Natural Resources Administration | 1,818 | 1 | 95 | 71 | - | - | - | - | - | - | - | - | 1,985 |
| 049 | Department of Transportation and Public Works | 1,605 | 6 | 58 | 11 | - | - | - | 63 | 59 | - | - | - | 1,802 |
| 095 | Mental Health and Addiction Services Administration | 1,395 | 8 | 200 | 39 | - | - | - | - | - | - | - | - | 1,642 |
| 221 | Emergency Medical Services Corps | 1,182 | - | 143 | 25 | 23 | - | - | - | - | - | - | - | 1,372 |
| 126 | Vocational Rehabilitation Administration | 1,096 | 2 | 37 | 46 | - | - | - | - | - | - | - | - | 1,181 |
| 028 | Commonwealth Election Commission | 169 | 8 | 56 | 855 | - | 41 | 2 | - | - | - | - | - | 1,130 |
| 087 | Department of Sports and Recreation | 613 | - | 11 | 81 | 16 | 190 | - | - | - | - | - | - | 911 |
| 122 | Department of the Family | 660 | 4 | 36 | 86 | - | 70 | - | - | - | - | - | - | 856 |
| 106 | Public Housing Administration | 712 | 6 | 3 | 99 | - | - | - | - | - | - | - | - | 819 |
| 124 | Child Support Administration | 537 | 15 | 1 | 119 | - | - | - | - | - | - | - | - | 672 |
| 026 | Special Appropriations for the Central Government Retirement System | 411 | 47 | - | 86 | - | 103 | - | - | - | - | - | - | 647 |
| 078 | Department of Housing | 373 | 8 | 11 | 95 | - | 49 | - | - | - | - | - | - | 536 |
| 015 | Office of the Governor | 30 | - | - | 459 | - | 17 | - | - | - | - | - | - | 505 |
| 105 | Industrial Commission | 404 | - | - | 40 | - | 47 | - | - | - | - | - | - | 491 |
| 016 | Office of Management and Budget | 233 | 18 | - | 133 | - | 93 | - | - | - | - | - | - | 477 |
| 091 | Special Appropriations for the Teachers Retirement System | 261 | 131 | 1 | 83 | - | - | - | - | - | - | - | - | 477 |
| 241 | Administration for Integral Development of Childhood | 412 | 24 | 4 | 17 | - | 6 | - | - | - | - | 1 | - | 465 |
| 043 | Puerto Rico National Guard | 261 | 117 | 62 | 24 | - | - | - | - | - | 1 | - | - | 465 |
| 055 | Department of Agriculture | 276 | 13 | 3 | 19 | 4 | 93 | - | 22 | 16 | - | - | - | 445 |
| 021 | Emergency Management and Disaster Administration Agency | 166 | 10 | 79 | 163 | - | - | 2 | - | - | - | - | - | 420 |
| 018 | Planning Board | 264 | - | - | 56 | - | 48 | - | - | - | - | - | - | 368 |
| 273 | Permit Management Office | 243 | 2 | - | 44 | - | 24 | - | - | 7 | - | - | - | 320 |
| 023 | Department of State | 112 | 23 | 10 | 59 | 60 | 16 | 0 | - | - | - | - | - | 280 |
| 069 | Department of Consumer Affairs | 164 | 34 | 7 | 42 | - | 19 | - | - | - | - | - | - | 267 |
| 075 | Office of the Financial Institutions Commissioner | 180 | 9 | - | 40 | - | - | - | - | - | - | - | - | 230 |
| 141 | Telecommunication's Regulatory Board | 108 | 8 | - | 99 | - | 5 | - | - | - | - | - | - | 220 |
| 022 | Office of the Commissioner of Insurance | 139 | - | - | 65 | - | 15 | - | - | - | - | - | - | 219 |
| 082 | Institute of Puerto Rican Culture | 149 | 17 | 15 | 35 | - | - | - | - | - | - | - | - | 216 |
| 065 | Public Services Commission | 105 | 3 | 8 | 66 | - | 20 | - | - | - | - | - | - | 203 |
| 031 | General Services Administration | 119 | 7 | 4 | 69 | - | - | - | - | - | - | - | - | 199 |
| 030 | Unmapped | 149 | - | - | 32 | - | - | - | - | - | - | - | - | 182 |
| 152 | Elderly and Retired People Advocate Office | 112 | 15 | 21 | 12 | - | - | - | 3 | 2 | - | - | 6 | 170 |
| 089 | Horse Racing Industry and Sport Administration | 15 | - | - | 38 | 58 | 6 | 37 | 2 | - | - | - | - | 156 |
| 281 | Office of the Electoral Comptroller | - | - | - | 141 | - | - | - | - | - | - | - | - | 141 |
| 060 | Citizen's Advocate Office (Ombudsman) | 25 | 7 | 2 | 104 | - | - | 3 | - | - | - | - | - | 140 |
| 329 | Unmapped | 65 | 20 | 5 | 28 | - | - | - | - | - | - | - | - | 118 |
| 279 | Public Service Appeals Commission | 59 | - | - | 53 | - | - | - | - | - | - | - | - | 113 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 65 | 5 | 15 | 5 | - | - | - | 2 | 4 | - | - | - | 96 |
| 096 | Women's Advocate Office | 26 | 2 | 27 | 25 | - | - | - | - | - | - | - | - | 81 |
| 139 | Parole Board | 49 | - | 1 | 21 | - | - | - | - | - | - | - | - | 71 |
| 290 | Unmapped | 9 | - | 32 | 27 | - | - | - | - | - | - | - | - | 67 |
| 226 | Com Donativo Legislativo | - | - | - | 61 | - | - | - | - | - | - | - | - | 61 |
| 155 | State Historic Preservation Office | 31 | 6 | - | 22 | - | - | - | - | - | - | - | - | 58 |
| 062 | Cooperative Development Commission | 22 | 5 | 3 | 22 | - | 4 | - | - | - | - | - | - | 56 |
| 231 | Health Advocate Office | 30 | - | - | 21 | - | - | - | - | - | - | - | - | 51 |
| 035 | Industrial Tax Exemption Office | 28 | 3 | - | 9 | - | 5 | - | - | - | - | - | - | 46 |
| 224 | Com. Conjunta Inf. Contralor | - | - | - | 25 | 17 | - | - | - | - | - | - | - | 43 |
| 266 | Ofic Asuntos de Seg Publica | - | - | 22 | 18 | - | - | - | - | - | - | - | - | 40 |
| 120 | Veterans Advocate Office | 18 | - | - | 16 | - | - | - | - | - | - | - | - | 33 |
| 037 | Civil Rights Commission | 13 | - | - | 18 | - | - | - | - | - | - | - | - | 31 |
| 068 | Labor Relations Board | 12 | 3 | - | 12 | - | - | - | - | - | - | - | - | 27 |
| 036 | Office of the Commissioner of Municipal Affairs | 21 | 4 | 1 | - | - | - | - | - | - | - | - | - | 26 |
| 274 | Ofic. Inspector Gen. Permisos | 14 | - | - | - | - | - | - | - | - | - | - | - | 14 |
| 034 | Investigation, Prosecution and Appeals Commission | 5 | 2 | - | 5 | - | - | - | - | - | - | - | - | 12 |
| 019 | Junta Apel. sobre Const. y Lot | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| Total | | \$102,215 | \$10,593 | \$8,996 | \$11,090 | \$7,409 | \$1,313 | \$166 | \$162 | \$127 | \$1 | \$1 | \$6 | \$142,080 |

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

Source: DTPR, Rhum system

Commonwealth of Puerto Rico
 Transitory Employee (a) Analysis - RHUM agencies (actuals)



| Agency ID | Agency Name | FY 2018 Headcount | | | | | | | | | | | | FY 2018 Net Payroll | | | | | | | | | | | |
|--------------|-----------------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
| 081 | Department of Education (b) | 6,323 | 4,005 | 3,739 | 3,721 | 3,743 | 3,720 | 3,612 | 3,672 | 3,740 | 3,751 | 3,805 | 3,775 | \$7,469 | \$5,775 | \$5,771 | \$5,624 | \$5,797 | \$5,571 | \$5,512 | \$5,717 | \$5,808 | \$5,797 | \$5,954 | \$5,739 |
| 071 | Department of Health | 1,142 | 1,129 | 1,119 | 1,109 | 1,098 | 1,084 | 1,062 | 1,054 | 1,035 | 1,027 | 1,019 | 1,021 | 1,707 | 1,702 | 1,675 | 1,674 | 1,682 | 1,663 | 1,616 | 1,599 | 1,575 | 1,552 | 1,541 | 1,555 |
| X | All Other Agencies | 1,348 | 1,324 | 1,295 | 1,187 | 1,236 | 1,272 | 1,224 | 1,231 | 1,197 | 1,212 | 1,219 | 1,253 | 1,691 | 1,707 | 1,611 | 1,513 | 1,613 | 1,678 | 1,610 | 1,598 | 1,641 | 1,559 | 1,769 | 1,702 |
| Total | | 8,813 | 6,458 | 6,153 | 6,017 | 6,077 | 6,076 | 5,898 | 5,957 | 5,972 | 5,990 | 6,043 | 6,049 | \$10,867 | \$9,183 | \$9,058 | \$8,810 | \$9,092 | \$8,911 | \$8,738 | \$8,913 | \$9,025 | \$8,908 | \$9,264 | \$8,996 |

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. In addition, salaries are usually high compared to some other agencies of Central Government.