

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (B)

Payroll and Active Employee Count Report

For the month of April FY26

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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.

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

	July	August	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	YTD
Component Units (b)											
Puerto Rico State Insurance Fund Corporation ("Fondo")	\$ 13,091	\$ 12,191	\$ 12,969	\$ 12,575	\$ 13,419	\$ 12,833	\$ 13,012	\$ 12,238	\$ 12,293	\$ 11,793	\$ 126,415
Medical Services Administration ("ASEM")	11,005	9,965	9,895	9,489	9,731	11,075	9,015	9,701	9,427	10,142	99,446
Puerto Rico Public Buildings Authority ("PBA")	5,337	6,461	4,530	4,410	5,346	5,082	5,299	4,843	5,500	4,476	51,283
Puerto Rico Integrated Transit Authority ("PRITA")	2,572	2,585	3,325	3,009	2,448	2,785	2,932	2,740	6,053	2,712	31,160
Puerto Rico Ports Authority ("Ports")	1,103	1,256	1,879	1,822	1,815	1,941	2,313	1,401	2,001	1,390	16,921
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	3,202	2,285	2,341	2,229	2,613	3,292	2,401	2,268	2,313	2,470	25,415
Tourism Company of Puerto Rico ("Tourism")	533	1,183	1,004	908	1,055	986	1,057	1,013	868	967	9,574
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	2,560	916	2,524	1,471	2,417	1,897	1,488	1,902	785	1,554	17,514
Puerto Rico Industrial Development Company ("PRIDCO")	409	327	920	552	267	353	528	344	1,026	438	5,163
Department of Economic Development and Commerce ("DDEC")	2,233	843	2,756	2,514	2,970	2,722	3,242	2,761	3,183	3,129	26,354
Fiscal Agency and Financial Advisory Authority ("AAFAF")	691	780	883	647	668	784	646	758	764	847	7,467
Health Insurance Administration ("ASES")	228	539	446	446	425	567	479	473	467	466	4,535
Puerto Rico Housing Finance Authority ("HFA")	925	944	938	932	921	925	946	1,350	940	994	9,815
Puerto Rico Convention Center District Authority ("CCDA")	171	92	60	160	89	71	126	89	104	62	1,025
Automobile Accident Compensation Administration ("ACAA")	1,763	1,876	1,956	2,283	2,057	1,815	1,807	2,046	1,824	2,034	19,462
Total Component Units	\$ 45,823	\$ 42,244	\$ 46,425	\$ 43,447	\$ 46,241	\$ 47,128	\$ 45,289	\$ 43,928	\$ 47,549	\$ 43,473	\$ 451,547
Central Government Agencies (c)											
Department of Education	\$ 133,358	\$ 133,587	\$ 133,419	\$ 133,048	\$ 160,833	\$ 141,796	\$ 141,489	\$ 141,312	\$ 145,599	\$ 147,177	\$ 1,411,617
Police Department	58,939	62,277	56,553	57,337	74,128	51,973	58,417	57,325	57,864	58,452	593,266
Department of Correction and Rehabilitation	17,721	17,793	18,182	17,794	22,086	25,125	20,105	20,233	20,268	19,962	199,269
General Court of Justice	18,424	18,377	19,544	19,285	22,093	18,949	18,888	18,745	18,886	19,016	192,207
Department of Health	16,720	17,357	17,681	17,753	19,789	17,515	18,272	17,800	17,925	19,272	180,084
Families and Children Administration	6,172	6,156	6,191	6,228	7,696	8,744	6,291	6,193	6,231	6,195	66,097
Department of the Treasury	5,413	5,081	4,984	5,025	5,966	4,941	4,937	5,100	4,839	5,009	51,294
Department of Public Security	11,844	11,869	13,723	12,369	14,397	12,294	12,200	12,193	12,114	12,377	125,381
Administration for Socioeconomic Development of the Family	4,290	4,105	4,037	4,065	5,123	5,594	4,080	4,033	4,149	4,134	43,611
Department of Justice	7,753	7,825	7,907	7,958	8,894	8,186	8,065	8,046	8,167	8,114	80,914
Department of Labor and Human Resources	3,213	3,207	3,266	3,277	3,879	3,282	3,223	3,212	3,183	3,242	32,985
Department of Transportation and Public Works	3,274	3,252	3,408	3,429	4,157	4,238	3,281	3,265	3,285	3,241	34,831
Mental Health and Addiction Services Administration	1,888	1,854	1,886	1,948	2,192	1,847	1,808	1,814	1,783	1,790	18,809
Department of Natural Resources	3,271	2,981	3,089	3,006	3,762	4,127	2,994	2,974	3,141	3,205	32,549
Commonwealth Election Commission	1,068	1,062	1,184	1,099	1,338	1,074	1,062	1,053	1,528	2,046	12,515
Department of Sports and Recreation	1,144	1,153	1,159	1,150	1,378	1,166	1,173	1,148	1,159	1,157	11,786
Vocational Rehabilitation Administration	2,164	2,176	2,201	2,184	2,660	2,955	2,145	2,135	2,141	2,145	22,905
Department of the Family	1,578	1,566	1,589	1,626	1,899	2,049	1,600	1,591	1,588	1,595	16,680
Child Support Administration	1,224	1,218	1,241	1,258	1,561	1,770	1,272	1,264	1,272	1,279	13,360
Administration for Integral Development of Childhood	897	879	887	925	1,123	1,294	879	860	879	887	9,509
Public Housing Administration	1,709	1,866	1,832	1,826	2,056	1,865	1,845	1,831	1,907	1,807	18,544
Environmental Quality Board	947	941	921	942	1,045	906	904	900	902	914	9,322
All Other Central Government Agencies	15,483	15,806	15,973	15,926	18,114	16,401	16,162	16,199	16,160	16,473	162,696
Unreconciled Payroll (d)	(9,155)	22,355	1,848	(2,525)	1,861	10,002	3,666	1,405	3,865	1,498	34,821
Total Central Government Agencies	\$ 309,338	\$ 344,743	\$ 322,705	\$ 316,933	\$ 388,030	\$ 348,093	\$ 334,758	\$ 330,630	\$ 338,832	\$ 340,987	\$ 3,375,050
Total	\$ 355,161	\$ 386,987	\$ 369,130	\$ 360,380	\$ 434,271	\$ 395,221	\$ 380,047	\$ 374,558	\$ 386,381	\$ 384,460	\$ 3,826,597

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 FY2026.
- (c) The majority of Central Government Agencies process payroll with RHUM, the accounting system that runs the payroll cycle process centrally. Note that the Environmental Quality Board and the Puerto Rico Police Department receive funding from Central Government for payroll expenses, but both entities process payroll individually.
- (d) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

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

Component Units (b)	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Puerto Rico State Insurance Fund Corporation ("Fondo")	2,060	2,055	2,058	2,054	2,041	2,033	1,997	1,995	1,994	1,978
Medical Services Administration ("ASEM")	1,555	1,554	1,564	1,556	1,553	1,546	1,542	1,538	1,535	1,531
Puerto Rico Public Buildings Authority ("PBA")	1,213	1,213	1,204	1,204	1,207	1,209	1,201	1,196	1,204	1,208
Puerto Rico Integrated Transit Authority ("PRITA")	638	639	640	636	636	636	637	637	638	637
Puerto Rico Ports Authority ("Ports")	311	310	310	310	308	307	300	300	299	298
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	532	535	539	538	539	535	535	543	545	543
Tourism Company of Puerto Rico ("Tourism")	158	159	159	155	156	157	157	157	156	155
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	168	170	170	171	195	196	196	195	195	194
Puerto Rico Industrial Development Company ("PRIDCO")	47	48	50	49	50	49	48	47	46	47
Department of Economic Development and Commerce ("DDEC")	481	483	479	479	482	496	503	504	504	505
Fiscal Agency and Financial Advisory Authority ("AAFAF")	76	83	83	82	84	94	95	94	94	92
Health Insurance Administration ("ASES")	74	74	74	74	76	76	77	74	77	76
Puerto Rico Housing Finance Authority ("HFA")	135	135	134	133	132	131	130	129	130	132
Puerto Rico Convention Center District Authority ("CCDA")	10	10	10	11	11	11	9	9	10	10
Automobile Accident Compensation Administration ("ACAA")	385	383	384	384	384	383	384	385	393	393
Total Component Units	7,843	7,851	7,858	7,836	7,854	7,859	7,811	7,803	7,820	7,799
Central Government Agencies (c)										
Department of Education	44,797	41,148	44,305	45,296	47,132	46,696	46,853	47,279	47,383	47,417
Police Department	11,223	10,940	10,938	10,895	10,897	10,848	10,788	10,812	10,840	10,775
Department of Correction and Rehabilitation	5,371	5,347	5,370	5,314	5,439	5,298	5,205	5,170	5,189	5,163
General Court of Justice	4,767	4,747	4,831	4,783	4,905	4,775	4,753	4,759	4,742	4,807
Department of Health	4,842	5,416	5,457	5,445	5,499	5,441	5,388	5,380	5,355	5,371
Families and Children Administration	1,906	1,902	1,891	1,883	1,926	1,937	1,888	1,878	1,875	1,880
Department of the Treasury	1,510	1,510	1,504	1,500	1,526	1,487	1,469	1,486	1,469	1,465
Department of Public Security	3,725	3,713	3,705	3,710	3,816	3,736	3,710	3,701	3,680	3,786
Administration for Socioeconomic Development of the Family	1,409	1,404	1,394	1,393	1,433	1,426	1,409	1,413	1,411	1,423
Department of Justice	1,441	1,446	1,465	1,470	1,521	1,500	1,493	1,496	1,517	1,515
Department of Labor and Human Resources	958	956	950	946	989	946	931	920	913	924
Department of Transportation and Public Works	1,156	1,147	1,145	1,153	1,177	1,139	1,117	1,109	1,110	1,104
Mental Health and Addiction Services Administration	597	588	588	585	597	566	556	552	544	545
Department of Natural Resources	976	957	956	959	971	959	943	942	939	956
Commonwealth Election Commission	416	407	427	413	428	404	402	391	395	385
Department of Sports and Recreation	396	393	385	384	404	388	390	385	383	382
Vocational Rehabilitation Administration	607	605	608	606	609	603	590	586	587	588
Department of the Family	418	416	417	416	425	420	414	412	409	410
Child Support Administration	361	359	359	359	374	364	358	358	356	362
Administration for Integral Development of Childhood	290	289	289	294	298	290	286	278	282	287
Public Housing Administration	404	409	408	410	418	409	410	410	408	404
Environmental Quality Board	210	208	206	206	208	202	202	200	199	202
All Other RHUM Agencies	4,093	3,907	3,969	3,982	4,098	3,977	3,914	3,943	3,979	4,028
(Pre-retired Employees) (d)	(574)	(555)	(524)	(524)	(502)	(481)	(461)	(450)	(439)	(430)
Total Central Government Agencies	91,299	87,659	91,043	91,878	94,588	93,330	93,008	93,410	93,526	93,749
Total	99,142	95,510	98,901	99,714	102,442	101,189	100,819	101,213	101,346	101,548

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 Detail (a) - Monthly Summary by fund type - RHUM Agencies (b)
Figures in '000s (\$)

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD
General Fund:											
Department of Education	\$ 65,249	\$ 58,533	\$ 61,910	\$ 61,555	\$ 77,280	\$ 62,361	\$ 61,189	\$ 60,943	\$ 61,414	\$ 61,457	\$ 631,891
Department of Correction and Rehabilitation	10,747	10,797	10,720	10,463	13,558	16,667	12,042	12,207	12,307	12,071	121,578
General Court of Justice	11,253	11,227	11,194	11,250	14,093	11,326	11,387	11,251	11,323	11,483	115,787
Department of Health	4,971	5,621	5,740	5,763	6,779	5,692	6,709	6,347	6,374	6,358	60,354
Families and Children Administration	2,852	2,853	2,822	2,835	3,599	4,990	2,922	2,840	2,881	2,868	31,462
Department of the Treasury	3,172	2,900	2,815	2,866	3,636	2,805	2,812	2,952	2,752	2,897	29,607
All Other Agencies	24,623	24,343	25,678	24,684	30,950	29,696	24,681	24,531	25,086	25,944	260,215
Total General Fund	\$ 122,866	\$ 116,273	\$ 120,879	\$ 119,416	\$ 149,896	\$ 133,537	\$ 121,743	\$ 121,071	\$ 122,136	\$ 123,077	\$ 1,250,894
Other State Funds											
Department of Education	\$ 65	\$ 21	\$ 23	\$ 48	\$ 66	\$ 47	\$ 54	\$ 52	\$ 57	\$ 58	\$ 491
Department of Correction and Rehabilitation	-	-	210	105	94	7	63	77	11	24	591
General Court of Justice	48	46	807	476	200	89	13	32	78	18	1,807
Department of Health	1,383	1,357	1,444	1,524	1,699	1,460	1,241	1,187	1,225	1,212	13,731
Families and Children Administration	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	322	289	292	285	384	289	280	295	279	282	2,996
All Other Agencies	4,778	4,997	5,032	4,971	6,091	4,938	4,928	4,997	4,930	4,996	50,658
Total Other State Funds	\$ 6,595	\$ 6,710	\$ 7,808	\$ 7,408	\$ 8,534	\$ 6,830	\$ 6,579	\$ 6,641	\$ 6,580	\$ 6,589	\$ 70,276
Federal Funds											
Department of Education	\$ 28,375	\$ 35,080	\$ 28,395	\$ 29,097	\$ 38,669	\$ 35,753	\$ 36,774	\$ 36,754	\$ 40,088	\$ 41,580	\$ 350,565
Department of Correction and Rehabilitation	-	-	-	-	-	-	-	-	-	-	-
General Court of Justice	-	-	-	-	-	-	-	-	-	-	-
Department of Health	5,217	5,177	5,107	5,043	5,764	5,013	4,969	4,901	4,940	5,878	52,009
Families and Children Administration	963	946	954	959	1,223	939	924	921	914	911	9,653
Department of the Treasury	-	-	-	-	-	-	-	-	-	-	-
All Other Agencies	8,271	8,322	8,106	8,101	9,895	8,030	7,942	7,920	7,959	7,972	82,517
Total Federal Funds	\$ 42,826	\$ 49,525	\$ 42,562	\$ 43,200	\$ 55,550	\$ 49,736	\$ 50,608	\$ 50,496	\$ 53,901	\$ 56,341	\$ 494,744
Total Net Payroll from Payroll System	\$ 172,287	\$ 172,507	\$ 171,249	\$ 170,024	\$ 213,980	\$ 190,103	\$ 178,930	\$ 178,208	\$ 182,617	\$ 186,006	\$ 1,815,913
Unreconciled Net Payroll (c)	637	1,044	929	1,217	1,312	1,906	165	53	1,700	(246)	8,719
Total Net Payroll	\$ 172,925	\$ 173,551	\$ 172,178	\$ 171,242	\$ 215,293	\$ 192,009	\$ 179,095	\$ 178,262	\$ 184,317	\$ 185,761	\$ 1,824,632

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.

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

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Central Government - RHUM Agencies (b)										
Department of Education	44,797	41,148	44,305	45,296	47,132	46,696	46,853	47,279	47,383	47,417
Department of Correction and Rehabilitation	5,371	5,347	5,370	5,314	5,439	5,298	5,205	5,170	5,189	5,163
General Court of Justice	4,767	4,747	4,831	4,783	4,905	4,775	4,753	4,759	4,742	4,807
Department of Health	4,842	5,416	5,457	5,445	5,499	5,441	5,388	5,380	5,355	5,371
Families and Children Administration	1,906	1,902	1,891	1,883	1,926	1,937	1,888	1,878	1,875	1,880
Department of the Treasury	1,510	1,510	1,504	1,500	1,526	1,487	1,469	1,486	1,469	1,465
Department of Public Security	3,725	3,713	3,705	3,710	3,816	3,736	3,710	3,701	3,680	3,786
Administration for Socioeconomic Development of the Family	1,409	1,404	1,394	1,393	1,433	1,426	1,409	1,413	1,411	1,423
Department of Justice	1,441	1,446	1,465	1,470	1,521	1,500	1,493	1,496	1,517	1,515
Department of Labor and Human Resources	958	956	950	946	989	946	931	920	913	924
Department of Transportation and Public Works	1,156	1,147	1,145	1,153	1,177	1,139	1,117	1,109	1,110	1,104
Mental Health and Addiction Services Administration	597	588	588	585	597	566	556	552	544	545
Department of Natural Resources	976	957	956	959	971	959	943	942	939	956
Commonwealth Election Commission	416	407	427	413	428	404	402	391	395	385
Department of Sports and Recreation	396	393	385	384	404	388	390	385	383	382
Vocational Rehabilitation Administration	607	605	608	606	609	603	590	586	587	588
Department of the Family	418	416	417	416	425	420	414	412	409	410
Child Support Administration	361	359	359	359	374	364	358	358	356	362
Administration for Integral Development of Childhood	290	289	289	294	298	290	286	278	282	287
Public Housing Administration	404	409	408	410	418	409	410	410	408	404
Others including EQB	4,303	4,115	4,175	4,188	4,306	4,179	4,116	4,143	4,178	4,230
<i>Environmental Quality Board</i>	210	208	206	206	208	202	202	200	199	202
<i>Others</i>	4,093	3,907	3,969	3,982	4,098	3,977	3,914	3,943	3,979	4,028
Sub-Total	80,650	77,274	80,629	81,507	84,193	82,963	82,681	83,048	83,125	83,404
Police Department	11,223	10,940	10,938	10,895	10,897	10,848	10,788	10,812	10,840	10,775
Pre-retired employees	(574)	(555)	(524)	(524)	(502)	(481)	(461)	(450)	(439)	(430)
Total	91,299	87,659	91,043	91,878	94,588	93,330	93,008	93,410	93,526	93,749

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	YTD
Police Payroll											
Puerto Rico Police payroll	\$ 57,710	\$ 57,130	\$ 57,569	\$ 57,953	\$ 68,351	\$ 55,253	\$ 57,533	\$ 57,959	\$ 58,053	\$ 57,471	\$ 584,982
Variance to TSA Transfers (a)	1,230	5,148	(1,016)	(616)	5,777	(3,280)	885	(634)	(189)	981	8,284
Total TSA transfer to Puerto Rico Police (b)	\$ 58,939	\$ 62,277	\$ 56,553	\$ 57,337	\$ 74,128	\$ 51,973	\$ 58,417	\$ 57,325	\$ 57,864	\$ 58,452	\$ 593,266
Police Headcount											
Puerto Rico Police headcount (c)	11,223	10,940	10,938	10,895	10,897	10,848	10,788	10,812	10,840	10,775	
Breakdown by employee Class											
Regular	11,196	10,913	10,911	10,868	10,870	10,821	10,761	10,785	10,813	10,748	
Trust	27	27	27	27	27	27	27	27	27	27	
Transitory	-	-	-	-	-	-	-	-	-	-	
Total	11,223	10,940	10,938	10,895	10,897	10,848	10,788	10,812	10,840	10,775	

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 Christmas Bonus.

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

	July	Aug	Sep	Oct	Nov (b)	Dec	Jan	Feb	Mar	Apr	YTD
Environmental Quality Board											
Environmental Quality Board payroll	\$ 947	\$ 941	\$ 921	\$ 942	\$ 1,045	\$ 906	\$ 904	\$ 900	\$ 902	\$ 914	\$ 9,322
Total Environmental Quality Board payroll	\$ 947	\$ 941	\$ 921	\$ 942	\$ 1,045	\$ 906	\$ 904	\$ 900	\$ 902	\$ 914	\$ 9,322

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Environmental Quality Board Headcount										
Environmental Quality Board headcount	210	208	206	206	208	202	202	200	199	202
Pre-retired employee (a)	(7)	(6)	(6)	(6)	(5)	(5)	(5)	(5)	(5)	(5)
Total	203	202	200	200	203	197	197	195	194	197

Breakdown by employee Class

Regular	181	180	177	177	179	172	172	169	167	168
Trust	11	11	11	10	10	10	10	10	10	10
Transitory	8	8	8	8	8	8	8	8	8	8
Probationary	3	3	4	5	6	7	7	8	9	11
Total	203	202	200	200	203	197	197	195	194	197

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
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		27,043	5,077	7,791	79	16,258	-	-	-	-	-	56,248
137	Department of Correction and Rehabilitation		3,785	1,284	13	10	-	77	-	-	-	-	5,169
071	Health Department		1,756	12	1,729	39	1,982	34	-	-	-	-	5,552
010	General Court of Justice		2,659	317	65	1,766	-	-	-	-	-	-	4,807
045	Public Security Department		2,954	613	111	64	-	44	-	-	-	-	3,786
123	Administration of Families and Children		1,442	91	334	16	-	-	-	-	-	1	1,884
024	Department of Finance		1,312	7	55	30	15	46	-	-	-	-	1,465
038	Justice Department		605	3	426	471	-	9	1	-	-	-	1,515
127	Administration of Socioeconomic Development of the Family		1,034	5	379	8	-	-	-	-	-	-	1,426
049	Department of Transportation and Public Works		953	2	96	22	-	17	14	-	-	-	1,104
067	Department of labor and human resources		840	10	15	-	-	21	28	10	-	-	924
133	Natural Resources Administration		853	5	61	20	-	17	-	-	-	-	956
095	Administration of Mental Health and Anti-Addiction Services		488	2	27	8	-	22	-	-	-	-	547
126	Vocational Rehabilitation Administration		565	6	3	17	-	-	-	-	-	-	591
078	Department of Housing		193	4	390	109	-	10	-	-	-	-	706
028	State Elections Commission		66	2	19	298	-	-	-	-	-	-	385
122	Secretariat of the Department of the Family		364	15	1	23	-	8	-	-	-	-	411
106	Public Housing Administration		367	3	6	28	-	-	-	-	-	-	404
018	Planning Board		89	9	119	19	-	12	-	-	-	-	248
087	Department of Recreation and Sports		226	1	90	25	-	40	-	-	-	-	382
124	Administration for the Support of Minors		321	2	1	38	-	-	-	-	-	-	362
312	Retirement Board of the Government of Puerto Rico		219	-	1	24	-	15	-	-	-	-	259
055	Agriculture department		168	1	23	3	-	10	5	5	-	-	215
311	Gaming Commission		208	10	19	7	-	2	2	16	-	-	264
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		258	9	14	5	-	1	-	-	-	-	287
043	National Guard of Puerto Rico		114	104	35	5	-	-	-	-	1	-	259
015	Governor's Office		18	-	-	149	-	4	18	-	-	-	189
105	Industrial Commission		140	3	-	16	-	10	-	-	-	-	169
069	Department of Consumer Affairs		108	1	13	9	-	2	-	-	-	-	133
031	General Services Administration		110	8	11	26	-	5	-	-	-	-	160
082	Institute of Puerto Rican Culture		95	4	2	10	-	-	-	-	-	-	111
016	Office of Management and Budget		82	5	1	56	-	9	-	-	-	-	153
298	Utility Regulatory Board		81	3	-	39	-	1	-	-	-	-	124
152	Office of the Procurator for the Elderly		108	2	8	8	-	-	-	1	-	-	127
023	Department of State		64	-	19	13	73	4	-	3	-	-	176
075	Office of the Commissioner of Financial Institutions		62	3	-	5	-	-	2	3	-	-	75
022	Office of the Insurance Commissioner		50	11	-	12	-	4	-	-	-	-	77
030	Office of Administration and Transformation of Human Resources		64	8	3	6	-	-	-	-	-	-	81
329	Office of Socioeconomic Development		38	1	1	8	-	-	-	1	-	-	49
060	Office of the Citizen Procurator		53	1	-	10	-	-	-	-	-	-	64

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		23	-	3	4	-	-	-	-	-	-	30
271	Office of Information and Communication Technologies		23	1	4	18	-	-	2	-	-	-	48
096	Office of the Women's Advocate		24	-	12	6	-	-	-	-	-	-	42
281	Office of the Electoral Comptroller		-	-	-	-	-	-	-	49	-	-	49
139	Freedom of speech board		26	-	4	10	-	-	-	-	-	-	40
279	Public Service Appeals Commission		23	-	-	12	-	-	-	-	-	-	35
155	State Office of Historic Conservation		24	-	1	3	-	-	-	-	-	-	28
062	Cooperative Development Commission of Puerto Rico		19	2	-	5	-	1	-	-	-	-	27
231	Office of the Patient Advocate		15	-	4	5	-	-	1	-	-	-	25
226	Com Legislative Donation		1	-	-	14	-	-	-	-	-	-	15
068	Labor Relations Board		8	-	-	4	-	-	-	-	-	-	12
120	Office of the Veteran's Attorney of Puerto Rico		11	2	-	5	-	-	-	-	-	-	18
037	Civil Rights Commission		3	-	3	3	-	-	-	-	-	-	9
266	Office of Public Affairs		-	-	-	9	-	-	-	-	-	-	9
034	Commission of Investigation, Processing and Appeal		1	1	-	2	-	-	-	-	-	-	4
Total			50,156	7,650	11,912	3,601	18,328	425	73	88	1	1	92,235

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>	<u>Code</u>	<u>Employee Class</u>
R	Regular	N	Contractor	S	Transitory Trust
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		\$ 57,291	\$ 10,948	\$ 15,824	\$ 357	\$ 18,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,095
010	General Court of Justice		4,825	574	103	5,999	-	-	-	-	-	-	11,501
137	Department of Correction and Rehabilitation		8,964	2,977	27	34	-	94	-	-	-	-	12,095
071	Health Department		4,234	39	4,278	200	4,657	40	-	-	-	-	13,448
045	Public Security Department		5,905	1,072	229	261	-	54	-	-	-	-	7,521
038	Justice Department		1,330	8	1,052	2,518	-	14	3	-	-	-	4,926
123	Administration of Families and Children		2,811	211	696	59	-	-	-	-	-	2	3,779
024	Department of Finance		2,850	21	94	134	11	69	-	-	-	-	3,179
049	Department of Transportation and Public Works		1,444	5	145	90	-	19	61	-	-	-	1,764
067	Department of labor and human resources		1,689	21	31	-	-	29	93	37	-	-	1,899
078	Department of Housing		440	8	1,303	544	-	10	-	-	-	-	2,305
127	Administration of Socioeconomic Development of the Family		1,882	11	643	34	-	-	-	-	-	-	2,570
133	Natural Resources Administration		1,667	9	111	81	-	21	-	-	-	-	1,888
095	Administration of Mental Health and Anti-Addiction Services		904	8	58	35	-	24	-	-	-	-	1,029
126	Vocational Rehabilitation Administration		1,183	11	5	66	-	-	-	-	-	-	1,265
106	Public Housing Administration		890	10	12	119	-	-	-	-	-	-	1,032
122	Secretariat of the Department of the Family		805	35	2	92	-	11	-	-	-	-	944
018	Planning Board		237	18	282	84	-	16	-	-	-	-	636
028	State Elections Commission		163	8	46	1,224	-	-	-	-	-	-	1,441
312	Retirement Board of the Government of Puerto Rico		476	-	1	91	-	23	-	-	-	-	591
124	Administration for the Support of Minors		606	6	2	147	-	-	-	-	-	-	760
087	Department of Recreation and Sports		429	2	143	99	-	43	-	-	-	-	716
015	Governor's Office		30	-	-	415	-	5	45	-	-	-	496
311	Gaming Commission		448	22	38	25	-	2	8	61	-	-	604
105	Industrial Commission		338	6	-	58	-	18	-	-	-	-	421
055	Agriculture department		362	2	54	11	-	14	20	25	-	-	489
016	Office of Management and Budget		259	18	2	279	-	18	-	-	-	-	576
241	Admin. for the Comprehensive Care and Development of Children (ACUDEN)		466	20	26	17	-	1	-	-	-	-	531
043	National Guard of Puerto Rico		247	205	73	29	-	-	-	-	2	-	556
298	Utility Regulatory Board		194	5	-	147	-	1	-	-	-	-	347
069	Department of Consumer Affairs		248	2	36	29	-	3	-	-	-	-	319
031	General Services Administration		236	17	21	111	-	7	-	-	-	-	392
075	Office of the Commissioner of Financial Institutions		199	9	-	25	-	-	8	14	-	-	255
023	Department of State		152	-	36	60	20	6	-	8	-	-	281
082	Institute of Puerto Rican Culture		187	8	4	33	-	-	-	-	-	-	232
152	Office of the Procurator for the Elderly		214	4	16	33	-	-	-	3	-	-	270
022	Office of the Insurance Commissioner		129	24	-	51	-	11	-	-	-	-	215
030	Office of Administration and Transformation of Human Resources		176	19	10	26	-	-	-	-	-	-	230
271	Office of Information and Communication Technologies		77	2	16	87	-	-	7	-	-	-	189
281	Office of the Electoral Comptroller		-	-	-	-	-	-	-	196	-	-	196
329	Office of Socioeconomic Development		93	3	2	32	-	-	-	3	-	-	134
060	Office of the Citizen Procurator		82	1	-	30	-	-	-	-	-	-	113
279	Public Service Appeals Commission		55	-	-	55	-	-	-	-	-	-	110
155	State Office of Historic Conservation		65	-	2	11	-	-	-	-	-	-	78
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR		46	-	7	10	-	-	-	-	-	-	64
096	Office of the Women's Advocate		65	1	26	24	-	-	-	-	-	-	116
139	Freedom of speech board		66	-	6	32	-	-	-	-	-	-	104
231	Office of the Patient Advocate		32	-	7	15	-	-	3	-	-	-	57
226	Com Legislative Donation		4	-	-	42	-	-	-	-	-	-	45

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
062	Cooperative Development Commission of Puerto Rico		40	4	-	15	-	1	-	-	-	-	61
068	Labor Relations Board		18	-	-	11	-	-	-	-	-	-	29
037	Civil Rights Commission		7	-	7	11	-	-	-	-	-	-	25
120	Office of the Veteran's Attorney of Puerto Rico		19	3	-	15	-	-	-	-	-	-	37
266	Office of Public Affairs		-	-	-	38	-	-	-	-	-	-	38
034	Commission of Investigation, Processing and Appeal		5	1	-	10	-	-	-	-	-	-	15
Total			\$ 105,584	\$ 16,378	\$ 25,478	\$ 14,054	\$ 23,362	\$ 552	\$ 248	\$ 347	\$ 2	\$ 2	\$ 186,006

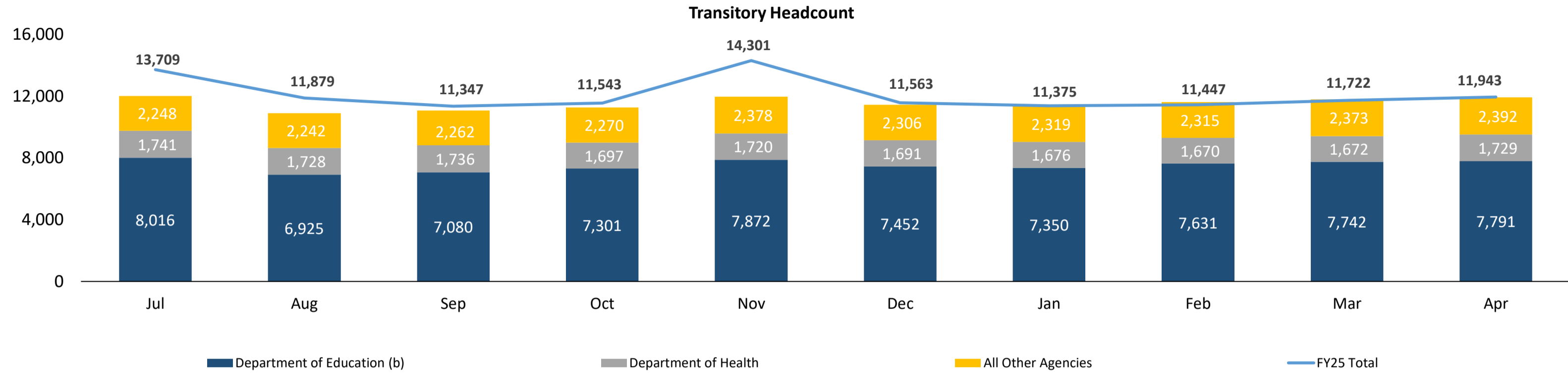
Source: DTPR, RHUM system

Footnotes:

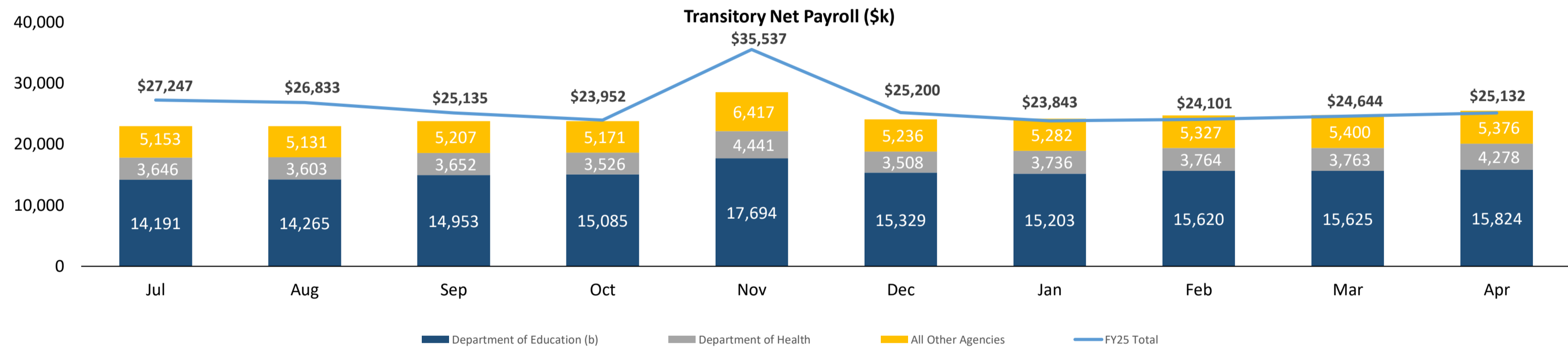
(a) Note: See below table for corresponding employee classes for each employee class code:

<u>Code</u>	<u>Employee Class</u>	<u>Code</u>	<u>Employee Class</u>	<u>Code</u>	<u>Employee Class</u>
R	Regular	N	Contractor	S	Transitory Trust
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)	8,016	6,925	7,080	7,301	7,872	7,452	7,350	7,631	7,742	7,791		
071	Department of Health	1,741	1,728	1,736	1,697	1,720	1,691	1,676	1,670	1,672	1,729		
	All Other Agencies	2,248	2,242	2,262	2,270	2,378	2,306	2,319	2,315	2,373	2,392		
	Total	12,005	10,895	11,078	11,268	11,970	11,449	11,345	11,616	11,787	11,912	-	-



ID	Agency Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
081	Department of Education (b)	14,191	14,265	14,953	15,085	17,694	15,329	15,203	15,620	15,625	15,824		
071	Department of Health	3,646	3,603	3,652	3,526	4,441	3,508	3,736	3,764	3,763	4,278		
	All Other Agencies	5,153	5,131	5,207	5,171	6,417	5,236	5,282	5,327	5,400	5,376		
	Total	\$ 22,990	\$ 22,999	\$ 23,812	\$ 23,782	\$ 28,552	\$ 24,073	\$ 24,222	\$ 24,712	\$ 24,789	\$ 25,478	-	-

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.