

Requirement 2(B)



Puerto Rico Department of Treasury
Payroll / Headcount Report
For the month of October FY2019

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.

Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
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.
PRIFAS	- Puerto Rico Integrated Financial Accounting System.
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) Total Net Payroll by Fund by Agency; (4) Total Net Payroll by Agency Summary; (5) Total Headcount by Agency; (6) Puerto Rico Police Department Headcount and Gross Payroll Transfers; (7) Environmental Quality Board Headcount and Gross Payroll; (8) Total Headcount by Employee Class; (9) Net Payroll by Employee Class; (10) Transitory Employee Headcount by Employee Class.
- 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.

Commonwealth of Puerto Rico

October FY2019

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

(figures in \$000s)

Component Units (b)	October	YTD
State Insurance Fund Corporation	\$12,484	\$65,648
Highways and Transportation Authority	5,741	36,085
Medical Services Administration	6,589	30,748
Puerto Rico Public Buildings Authority	3,349	17,891
Puerto Rico Integrated Transit Authority	3,764	14,626
Puerto Rico Ports Authority	2,046	7,969
Cardiovascular Center of Puerto Rico and the Caribbean	2,082	8,504
Puerto Rico Tourism Company	1,190	5,999
Puerto Rico Agricultural Development Administration	878	4,648
Puerto Rico Industrial Development Company	1,311	4,052
Department Of Economic Development And Commerce	887	4,479
Fiscal Agency And Financial Advisory Authority	534	2,246
Health Insurance Administration	348	1,247
Housing Finance Authority	104	1,758
Convention Center District Authority	54	240
Total Component Units	\$41,360	\$206,139
Central Government Agencies (c)		
Department of Education	\$109,659	\$433,458
Police Department	62,760	209,563
Department of Correction and Rehabilitation	17,501	69,478
General Court of Justice	14,368	57,204
Department of Health	13,294	53,024
Families and Children Administration	5,188	20,450
Department of the Treasury	5,466	21,513
Firefighters Corps	3,631	14,339
Administration for Socioeconomic Development of the Famil	3,787	15,088
Department of Justice	6,350	24,681
Department of Labor and Human Resources	3,503	13,999
Department of Transportation and Public Works	2,696	10,739
Mental Health and Addiction Services Administration	2,627	10,480
Natural Resources Administration	2,334	9,267
Commonwealth Election Commission	1,532	6,175
Department of Sports and Recreation	1,623	6,516
Vocational Rehabilitation Administration	2,106	8,323
Emergency Medical Services Corps	1,367	5,458
Department of the Family	1,391	5,559
Child Support Administration	1,135	4,503
Administration for Integral Development of Childhood	861	3,417
Public Housing Administration	795	3,206
Environmental Quality Board	953	3,878
All Other Central Government Agencies	12,003	47,829
Unreconciled Payroll (d)	6,115	13,503
Pension expense paid as Other Payroll (e)	14,511	80,653
Total Central Government Agencies	\$297,558	\$1,152,305
Total	\$312,069	\$1,439,097

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

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 will be used to indicate this information is as of the previous month until this information can be updated.
- (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 to provide 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 portion of pension expense paid as other payroll is included above for comparison purposes, as the subtotal for Central Government Agencies agrees to the total Payroll & Related Costs per Requirement 1(A) Treasury Single Account ("TSA") FY2019 Cash Flow.

Commonwealth of Puerto Rico
Headcount Summary - Central Government Agencies & Select
Component Units (a)

October FY2019

Component Units (b)	<u>October</u>
State Insurance Fund Corporation	2,844
Highways and Transportation Authority	930
Medical Services Administration	1,616
Puerto Rico Public Buildings Authority	1,092
Puerto Rico Integrated Transit Authority	879
Puerto Rico Ports Authority	499
Cardiovascular Center of Puerto Rico and the Caribbean	561
Puerto Rico Tourism Company	377
Puerto Rico Agricultural Development Administration	374
Puerto Rico Industrial Development Company	187
Department Of Economic Development And Commerce	147
Fiscal Agency And Financial Advisory Authority	70
Health Insurance Administration	57
Housing Finance Authority	141
Convention Center District Authority	9
Total Component Units	9,783
Central Government Agencies (c)	
Department of Education	45,082
Police Department	13,342
Department of Correction and Rehabilitation	6,837
General Court of Justice	4,819
Department of Health	5,187
Families and Children Administration	1,950
Department of the Treasury	2,063
Firefighters Corps	1,749
Administration for Socioeconomic Development of the Family	1,651
Department of Justice	1,601
Department of Labor and Human Resources	1,333
Department of Transportation and Public Works	1,254
Mental Health and Addiction Services Administration	1,025
Natural Resources Administration	848
Commonwealth Election Commission	671
Department of Sports and Recreation	709
Vocational Rehabilitation Administration	738
Emergency Medical Services Corps	659
Department of the Family	512
Child Support Administration	430
Administration for Integral Development of Childhood	320
Public Housing Administration	348
Environmental Quality Board	282
All Other RHUM Agencies	4,239
(Pre-retired Employees) (d)	(985)
Total Central Government Agencies	96,664
Total	106,447

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

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 will be used to indicate this information is as of the previous month until this information can be updated.
- (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 to provide 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.

Commonwealth of Puerto Rico
Net Payroll (a) Detail - Monthly Summary by fund type - RHUM Agencies (b)

October FY2019

(figures in \$000s)

	Jul	Aug	Sep	Oct	YTD
General Fund:					
Department of Education	\$55,227	\$48,236	\$52,842	\$54,811	\$211,116
Department of Correction and Rehabilitation (c)	9,525	11,556	9,372	10,085	40,538
General Court of Justice	8,930	8,917	9,138	8,907	35,891
Department of Health	4,077	4,372	4,181	4,139	16,769
Families and Children Administration	2,417	2,383	2,374	2,410	9,584
Department of the Treasury	2,959	2,955	3,359	3,148	12,420
All Other Agencies	19,509	20,255	19,882	20,047	79,694
Total General Fund	\$102,644	\$98,673	\$101,148	\$103,546	\$406,011
Special Revenue Funds:					
Department of Education	\$72	\$5	\$5	\$7	\$89
Department of Correction and Rehabilitation (c)	-	-	-	-	-
General Court of Justice	-	-	-	-	-
Department of Health	1,090	1,163	1,185	1,165	4,603
Families and Children Administration	-	-	-	-	-
Department of the Treasury	298	295	306	293	1,192
All Other Agencies	4,935	4,889	4,815	4,559	19,199
Total Special Revenue Funds	\$6,395	\$6,352	\$6,312	\$6,024	\$25,083
Federal Funds					
Department of Education	\$20,176	\$16,521	\$14,151	\$14,678	\$65,527
Department of Correction and Rehabilitation (c)	1	-	-	-	1
General Court of Justice	-	-	-	-	-
Department of Health	3,847	3,807	3,861	3,805	15,320
Families and Children Administration	430	423	421	430	1,704
Department of the Treasury	-	-	-	-	-
All Other Agencies	5,097	5,144	5,097	5,091	20,429
Total Federal Funds	\$29,551	\$25,896	\$23,531	\$24,004	\$102,982
Total Net Payroll from Payroll System	\$138,590	\$130,921	\$130,990	\$133,574	\$534,076
Unreconciled Net Payroll (d)	3,665	(1,223)	4,946	6,115	13,503
Total Net Payroll	\$142,255	129,698	135,937	139,690	547,580

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

(c) Increase in payroll for August when compared to July (despite decrease in headcount) is mainly due to: (1) \$1.7M in allowances for correctional officer uniforms (approximately \$350 for each (4,769) custody official); and (2) \$576k in vacations leave and overtime paid.

(d) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

CONFIDENTIAL

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

October FY2019

	Jul	Aug	Sep	Oct
Central Government - RHUM Agencies (b)				
Department of Education	47,961	43,681	44,120	45,082
Department of Correction and Rehabilitation	6,416	6,374	6,370	6,837
General Court of Justice	4,870	4,864	4,883	4,819
Department of Health	5,041	5,191	5,209	5,187
Families and Children Administration	1,984	1,971	1,960	1,950
Department of the Treasury	2,074	2,081	2,150	2,063
Firefighters Corps	1,760	1,755	1,752	1,749
Administration for Socioeconomic Development of the Family	1,678	1,673	1,659	1,651
Department of Justice	1,611	1,598	1,585	1,601
Department of Labor and Human Resources	1,348	1,370	1,352	1,333
Department of Transportation and Public Works	1,292	1,272	1,264	1,254
Mental Health and Addiction Services Administration	1,049	1,040	1,037	1,025
Natural Resources Administration	852	850	850	848
Commonwealth Election Commission	704	682	684	671
Department of Sports and Recreation	736	712	741	709
Vocational Rehabilitation Administration	751	744	739	738
Emergency Medical Services Corps	678	683	669	659
Department of the Family	522	527	521	512
Child Support Administration	433	432	431	430
Administration for Integral Development of Childhood	327	328	325	320
Public Housing Administration	354	350	349	348
Environmental Quality Board	281	281	283	282
Others	4,403	4,330	4,320	4,239
Sub-Total	87,125	82,789	83,253	84,307
Police Department	13,533	13,483	13,414	13,342
Pre-retired employees (d)	(993)	(991)	(989)	(985)
Total	99,665	95,281	95,678	96,664

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.

(c) Increase in payroll for August when compared to July (despite decrease in headcount) is mainly due to: (1) \$1.7M in allowances for correctional officer uniforms (approximately \$350 for each (4,769) custody official); and (2) \$576k in vacations leave and overtime paid.

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

Environmental Quality Board Gross Payroll, Headcounts - Monthly Summary (actuals)

(figures in \$000s)

	Jul	Aug	Sep	Oct	YTD
Environmental Quality Board					
Environmental Quality Board payroll	\$976	\$970	\$979	\$953	\$6,803
Total Environmental Quality Board payroll	\$976	\$970	\$979	\$953	\$2,925

	Jul	Aug	Sept	Oct
Environmental Quality Board Headcount				
Environmental Quality Board headcount	281	281	283	282
Pre-retired employee (a)	(22)	(22)	(22)	(22)
Total	259	259	261	260

Breakdown by employee Class

Regular	241	244	246	243
Trust	15	14	14	13
Transitory	1	1	1	4
Probationary	2	0	0	0
Total	259	259	261	260

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.

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

(figures in \$000s)

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>YTD</u>
Police Payroll					
Puerto Rico Police payroll	\$44,236	\$48,667	\$47,970	\$55,459	\$196,333
Variance to TSA Transfers (a)	10,154	(10,479)	6,253	7,301	13,229
Total TSA transfer to Puerto Rico Police (b)	\$54,391	\$38,189	\$54,223	\$62,760	\$209,563

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>
Police Headcount				
Puerto Rico Police headcount (c)	13,533	13,483	13,414	13,342
Breakdown by employee Class				
Regular	13,498	13,449	13,378	13,306
Trust	35	34	36	36
Total	13,533	13,483	13,414	13,342

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.

Puerto Rico Department of Treasury | AAFAF
Headcount - Summary by Employee Class - RHUM agencies (actuals)

October FY2019

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
081	Department of Education		32,770	3,364	5,719	97	3,229	-	1	-	-	-	-	-	45,180
137	Department of Correction and Rehabilitation		5,121	1,585	109	21	-	1	-	-	-	-	-	-	6,837
071	Department of Health		3,157	4	946	37	1,264	-	48	-	-	-	-	-	5,456
010	General Court of Justice		3,129	66	30	1,597	-	-	-	-	-	-	-	-	4,822
024	Department of the Treasury		1,784	80	157	40	2	-	-	-	-	-	-	-	2,063
123	Families and Children Administration		1,784	38	115	12	-	-	1	-	-	-	-	-	1,950
042	Firefighters Corps		1,437	130	45	14	-	121	-	-	2	-	-	-	1,749
127	Adm for Socioeconomic Development of the Family		1,635	9	4	3	-	-	-	-	-	-	-	-	1,651
038	Department of Justice		900	72	97	467	-	65	-	-	-	-	-	-	1,601
067	Department of Labor and Human Resources		1,126	37	15	-	-	120	-	25	10	-	-	-	1,333
049	Department of Transportation and Public Works		1,159	2	53	2	-	-	-	22	16	-	-	-	1,254
095	Mental Health and Addiction Services Administration		890	3	122	11	-	-	-	-	-	-	-	-	1,026
133	Natural Resources Administration		766	2	57	23	-	-	-	-	-	-	-	-	848
126	Vocational Rehabilitation Administration		695	3	23	18	-	-	-	-	-	-	-	-	739
087	Department of Sports and Recreation		466	-	9	25	12	197	-	-	-	-	-	-	709
028	Commonwealth Election Commission		99	4	-	540	-	27	1	-	-	-	-	-	671
221	Emergency Medical Services Corps		571	-	174	8	12	-	-	-	-	-	-	-	765
122	Department of the Family		408	3	25	25	-	51	-	-	-	-	-	-	512
124	Child Support Administration		377	14	1	38	-	-	-	-	-	-	-	-	430
106	Public Housing Administration		317	2	2	27	-	-	-	-	-	-	-	-	348
078	Department of Housing		245	4	16	30	-	48	-	-	-	-	-	-	343
241	Special Appropriations for the Central Govt. Retirement Syste		290	14	4	7	-	5	-	-	-	-	-	-	320
026	Administration for Integral Development of Childhood		200	24	-	23	-	69	-	-	-	-	-	-	316
043	Puerto Rico National Guard		159	81	32	6	-	-	-	-	-	1	-	-	279
055	Department of Agriculture		175	12	1	6	2	67	-	6	3	-	-	-	272
105	Special Appropriations for the Teachers Retirement System		178	-	-	11	-	24	-	-	-	-	-	-	213
091	Industrial Commission		122	65	1	21	-	-	-	-	-	-	-	-	209
016	Office of Management and Budget		104	7	-	37	-	46	-	-	-	-	-	-	194
015	Office of the Governor		17	-	-	163	-	9	-	-	-	-	-	-	189
018	Planning Board		132	-	-	15	-	34	-	-	-	-	-	-	181
021	Emergency Management and Disaster Administration Agency		80	5	72	13	-	-	1	-	-	-	-	-	171
273	Permit Management Office		116	1	-	14	-	13	-	-	2	-	-	-	146
082	Institute of Puerto Rican Culture		104	14	13	12	-	-	-	-	-	-	-	-	143
069	Department of Consumer Affairs		85	23	6	13	-	15	-	-	-	-	-	-	142
152	Elderly and Retired People Advocate Office		89	13	15	4	-	-	-	1	1	-	-	1	124
065	Public Services Commission		59	2	7	22	-	17	-	-	-	-	-	-	107
023	Department of State		66	14	-	12	-	12	-	-	-	-	-	-	104
031	Horse Racing Industry and Sport Administration		71	4	3	17	-	-	-	-	-	-	-	-	95
022	General Services Administration		69	-	-	16	-	8	-	-	-	-	-	-	93
089	Office of the Commissioner of Insurance		10	-	-	16	33	7	25	1	-	-	-	-	92
075	Office of the Financial Institutions Commissioner		67	8	-	10	-	-	-	-	-	-	-	-	85
329	Unmapped		50	16	1	10	-	-	-	-	-	-	-	-	77

CONFIDENTIAL

Puerto Rico Department of Treasury | AAFAF
 Headcount - Summary by Employee Class - RHUM agencies (actuals)

October FY2019

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
030	Unmapped		71	-	-	5	-	-	-	-	-	-	-	-	76
060	Citizen's Advocate Office (Ombudsman)		16	6	-	46	-	-	-	-	-	-	-	-	68
153	Advocacy for Persons with Disabilities		46	3	6	3	6	-	-	1	1	-	-	-	66
141	Telecommunication's Regulatory Board		41	3	-	20	-	2	-	-	-	-	-	-	66
281	Office of the Electoral Comptroller		-	-	-	46	-	-	-	-	-	-	-	-	46
096	Women's Advocate Office		17	1	20	7	-	-	-	-	-	-	-	-	45
279	Public Service Appeals Commission		30	-	-	12	-	-	-	-	-	-	-	-	42
139	Parole Board		30	-	2	7	-	-	-	-	-	-	-	-	39
062	Cooperative Development Commission		14	5	3	8	-	3	-	-	-	-	-	-	33
231	Health Advocate Office		18	-	-	7	-	-	-	-	-	-	-	-	25
290	State Historic Preservation Office		5	-	13	7	-	-	-	-	-	-	-	-	25
155	Unmapped		12	3	-	8	-	-	-	-	-	-	-	-	23
226	Com Donativo Legislativo		-	-	-	18	-	-	-	-	-	-	-	-	18
068	Industrial Tax Exemption Office		9	2	-	5	-	-	-	-	-	-	-	-	16
120	Veterans Advocate Office		11	-	-	5	-	-	-	-	-	-	-	-	16
035	Labor Relations Board		10	1	-	2	-	2	-	-	-	-	-	-	15
037	Ofic Asuntos de Seg Publica		7	-	-	6	-	-	-	-	-	-	-	-	13
266	Civil Rights Commission		-	-	6	6	-	-	-	-	-	-	-	-	12
224	Com. Conjunta Inf. Contralor		-	-	-	10	-	-	-	-	-	-	-	-	10
274	Ofic. Inspector Gen. Permisos		8	-	-	-	-	-	-	-	-	-	-	-	8
034	Investigation, Prosecution and Appeals Commission		1	1	-	2	-	-	-	-	-	-	-	-	4
019	Junta Apel. sobre Const. y Lot		1	-	-	-	-	-	-	-	-	-	-	-	1
Total			61,426	5,750	7,924	3,713	4,560	963	77	56	35	1	-	1	84,506

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.
- (b) Note: See below table for corresponding employee classes for each employee class code:

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

Puerto Rico Department of Treasury | AAFAF
Net Payroll - Summary by Employee Class - RHUM agencies (actuals)
(figures in \$000s)

October FY2019

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total
081	Department of Education		\$51,476	\$5,598	\$9,476	\$314	\$2,631	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$69,496
137	Department of Correction and Rehabilitation		7,815	2,079	131	60	-	1	-	-	-	-	-	-	10,085
071	Department of Health		4,971	9	1,429	141	2,443	-	116	-	-	-	-	-	9,109
010	General Court of Justice		4,525	91	51	4,240	-	-	-	-	-	-	-	-	8,907
024	Department of the Treasury		2,949	158	148	184	2	-	-	-	-	-	-	-	3,441
123	Families and Children Administration		2,585	65	154	34	-	-	1	-	-	-	-	-	2,840
042	Firefighters Corps		1,836	192	50	39	-	146	-	-	5	-	-	-	2,267
127	Adm for Socioeconomic Development of the Family		2,056	18	4	10	-	-	-	-	-	-	-	-	2,088
038	Department of Justice		1,603	131	163	1,911	-	110	-	-	-	-	-	-	3,917
067	Department of Labor and Human Resources		1,687	61	14	-	-	159	-	70	35	-	-	-	2,026
049	Department of Transportation and Public Works		1,421	5	56	11	-	-	-	64	56	-	-	-	1,612
095	Mental Health and Addiction Services Administration		1,329	8	188	35	-	-	-	-	-	-	-	-	1,561
133	Natural Resources Administration		1,283	2	78	72	-	-	-	-	-	-	-	-	1,436
126	Vocational Rehabilitation Administration		1,083	6	35	50	-	-	-	-	-	-	-	-	1,174
087	Department of Sports and Recreation		598	-	10	86	15	188	-	-	-	-	-	-	897
028	Commonwealth Election Commission		155	6	-	778	-	41	2	-	-	-	-	-	981
221	Emergency Medical Services Corps		666	-	149	25	15	-	-	-	-	-	-	-	855
122	Department of the Family		611	4	30	86	-	71	-	-	-	-	-	-	802
124	Child Support Administration		529	15	1	124	-	-	-	-	-	-	-	-	669
106	Public Housing Administration		685	5	3	101	-	-	-	-	-	-	-	-	795
078	Department of Housing		335	8	17	97	-	49	-	-	-	-	-	-	505
241	Special Appropriations for the Central Govt. Retirement System		402	22	4	24	-	5	-	-	-	-	-	-	457
026	Administration for Integral Development of Childhood		347	40	-	85	-	102	-	-	-	-	-	-	574
043	Puerto Rico National Guard		237	105	57	21	-	-	-	-	-	1	-	-	422
055	Department of Agriculture		258	13	2	22	3	91	-	19	13	-	-	-	422
105	Special Appropriations for the Teachers Retirement System		395	-	-	38	-	47	-	-	-	-	-	-	480
091	Industrial Commission		434	129	1	76	-	-	-	-	-	-	-	-	640
016	Office of Management and Budget		237	13	-	114	-	98	-	-	-	-	-	-	461
015	Office of the Governor		26	-	-	440	-	15	-	-	-	-	-	-	482
018	Planning Board		249	-	-	56	-	48	-	-	-	-	-	-	353
021	Emergency Management and Disaster Administration Agency		128	11	81	33	-	-	2	-	-	-	-	-	254
273	Permit Management Office		221	2	-	40	-	24	-	-	7	-	-	-	293
082	Institute of Puerto Rican Culture		141	13	14	27	-	-	-	-	-	-	-	-	195
069	Department of Consumer Affairs		156	34	6	43	-	19	-	-	-	-	-	-	258
152	Elderly and Retired People Advocate Office		106	18	21	10	-	-	-	3	2	-	-	6	166
065	Public Services Commission		87	3	8	61	-	21	-	-	-	-	-	-	181
023	Department of State		102	21	-	46	-	17	-	-	-	-	-	-	186
031	Horse Racing Industry and Sport Administration		112	7	4	52	-	-	-	-	-	-	-	-	176
022	General Services Administration		140	-	-	58	-	16	-	-	-	-	-	-	214
089	Office of the Commissioner of Insurance		15	-	-	36	42	6	34	2	-	-	-	-	135
075	Office of the Financial Institutions Commissioner		168	16	-	40	-	-	-	-	-	-	-	-	224
329	Unmapped		84	22	1	26	-	-	-	-	-	-	-	-	133
030	Unmapped		121	-	-	20	-	-	-	-	-	-	-	-	142
060	Citizen's Advocate Office (Ombudsman)		25	7	-	80	-	-	-	-	-	-	-	-	111

Net Payroll - Summary by Employee Class - RHUM agencies (actuals)

(figures in \$000s)

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total
081	Department of Education		\$51,476	\$5,598	\$9,476	\$314	\$2,631	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$69,496
153	Advocacy for Persons with Disabilities		62	5	12	5	1	-	-	2	4	-	-	-	90
141	Telecommunication's Regulatory Board		102	8	-	82	-	5	-	-	-	-	-	-	197
281	Office of the Electoral Comptroller		-	-	-	125	-	-	-	-	-	-	-	-	125
096	Women's Advocate Office		24	2	31	28	-	-	-	-	-	-	-	-	86
279	Public Service Appeals Commission		55	-	-	53	-	-	-	-	-	-	-	-	108
139	Parole Board		45	-	2	20	-	-	-	-	-	-	-	-	67
062	Cooperative Development Commission		21	7	4	18	-	4	-	-	-	-	-	-	53
231	Health Advocate Office		24	-	-	17	-	-	-	-	-	-	-	-	41
290	State Historic Preservation Office		8	-	32	23	-	-	-	-	-	-	-	-	63
155	Unmapped		22	6	-	22	-	-	-	-	-	-	-	-	49
226	Com Donativo Legislativo		-	-	-	56	-	-	-	-	-	-	-	-	56
068	Industrial Tax Exemption Office		18	3	-	12	-	-	-	-	-	-	-	-	33
120	Veterans Advocate Office		18	-	-	15	-	-	-	-	-	-	-	-	33
035	Labor Relations Board		25	3	-	9	-	5	-	-	-	-	-	-	42
037	Ofic Asuntos de Seg Publica		13	-	-	18	-	-	-	-	-	-	-	-	31
266	Civil Rights Commission		-	-	17	18	-	-	-	-	-	-	-	-	35
224	Com. Conjunta Inf. Contralor		-	-	-	24	-	-	-	-	-	-	-	-	24
274	Ofic. Inspector Gen. Permisos		12	-	-	-	-	-	-	-	-	-	-	-	12
034	Investigation, Prosecution and Appeals Commission		2	1	-	5	-	-	-	-	-	-	-	-	8
019	Junta Apel. sobre Const. y Lot		2	-	-	-	-	-	-	-	-	-	-	-	2
Total			\$94,842	\$8,971	\$12,482	\$10,395	\$5,152	\$1,289	\$155	\$160	\$121	\$1	-	\$6	\$133,574

Source: DTPR, RHUM system

Footnotes:

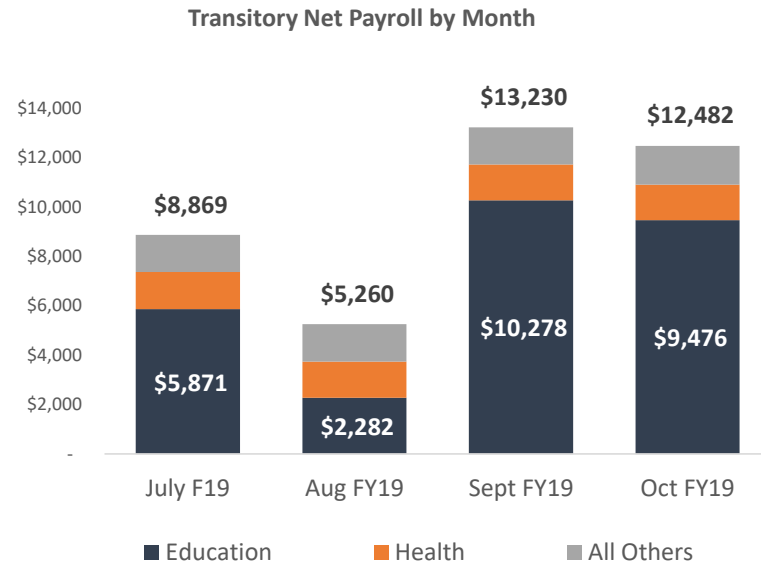
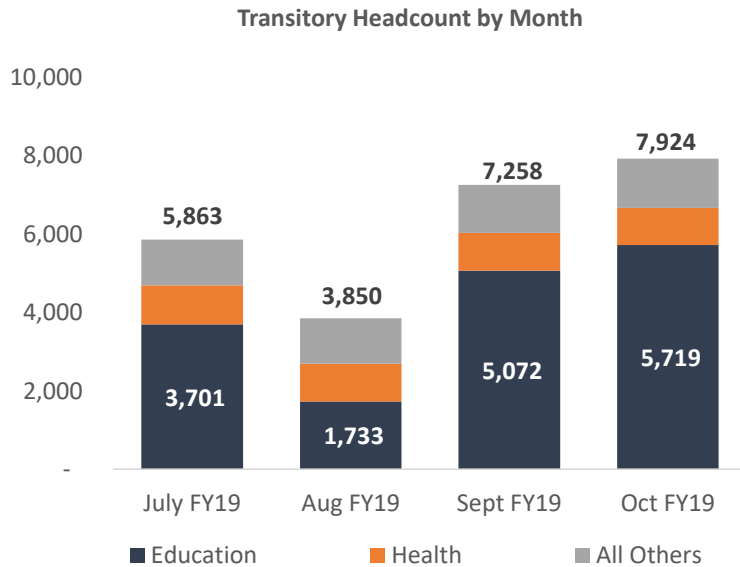
- (a) Employees earning payroll dollars under two different employee classes are double-counted in the above table. Please see the 'Headcount' tab for an accurate depiction of the total headcount by agency.
- (b) Note: See below table for corresponding employee classes for each employee class code:

<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 | AAFAF
Transitory Employee (a) Analysis - RHUM agencies (actuals)

October FY2019

(figures in \$000s)



ID	Agency Name	Headcount				Net Payroll			
		Jul FY19	Aug FY19	Sep FY19	Oct FY19	Jul FY19	Aug FY19	Sep FY19	Oct FY19
081	Department of Education (b)	3,701	1,733	5,072	5,719	\$5,871	\$2,282	\$10,278	\$9,476
071	Department of Health	992	964	962	946	1,502	1,458	1,448	1,429
X	All Other Agencies	1,170	1,153	1,224	1,259	1,496	1,520	1,504	1,577
Total		5,863	3,850	7,258	7,924	\$8,869	\$5,260	\$13,230	\$12,482

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. In addition, the increase in Transitory employees in the second quarter of the year is due to resume of classes.