

Requirement 2(B)



Puerto Rico Department of Treasury
Payroll / Headcount Report
For the month of November 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.

Gross Payroll Summary - Central Government Agencies & Select Component Units (a)*(figures in \$000s)*

Component Units (b)	November	YTD
State Insurance Fund Corporation	\$22,810	\$88,458
Highways and Transportation Authority	5,344	41,429
Medical Services Administration	8,577	39,325
Puerto Rico Public Buildings Authority	5,474	23,364
Puerto Rico Integrated Transit Authority	3,163	17,790
Puerto Rico Ports Authority	2,952	11,815
Cardiovascular Center of Puerto Rico and the Caribbean	2,577	10,869
Puerto Rico Tourism Company	1,933	7,935
Puerto Rico Administration for the Development of Agricultu	1,378	6,026
Puerto Rico Industrial Development Company	1,656	6,752
Department Of Economic Development And Commerce	1,024	5,505
Fiscal Agency And Financial Advisory Authority	534	2,246
Health Insurance Administration	273	1,520
Housing Finance Authority	1,139	2,897
Convention Center District Authority	100	340
Total Component Units	\$58,933	\$266,271
Central Government Agencies (c)		
Department of Education	\$108,754	\$542,213
Police Department	56,765	266,328
Department of Correction and Rehabilitation	17,137	86,615
General Court of Justice	14,361	71,564
Department of Health	13,264	66,288
Families and Children Administration	5,162	25,612
Department of the Treasury	5,129	26,641
Firefighters Corps	3,622	17,962
Administration for Socioeconomic Development of the Famil	3,781	18,869
Department of Justice	6,119	30,800
Department of Labor and Human Resources	3,489	17,488
Department of Transportation and Public Works	2,695	13,434
Mental Health and Addiction Services Administration	2,644	13,124
Natural Resources Administration	2,310	11,577
Commonwealth Election Commission	1,527	7,702
Department of Sports and Recreation	1,626	8,143
Vocational Rehabilitation Administration	2,097	10,420
Emergency Medical Services Corps	1,535	6,993
Department of the Family	1,383	6,942
Child Support Administration	1,129	5,632
Administration for Integral Development of Childhood	900	4,317
Public Housing Administration	802	4,008
Environmental Quality Board	959	6,809
All Other Central Government Agencies	11,784	57,641
Unreconciled Payroll (d)	4,916	18,419
Pension expense paid as Other Payroll (e)	27,243	107,896
Total Central Government Agencies	\$301,130	\$1,453,435
Total	\$360,064	\$1,719,706

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.

Puerto Rico Department of Treasury | AAFAF
Headcount Summary - Central Government Agencies & Select
Component Units (a)

November FY2019

Component Units (b)	November
State Insurance Fund Corporation	2,756
Highways and Transportation Authority	900
Medical Services Administration	1,613
Puerto Rico Public Buildings Authority	1,091
Puerto Rico Integrated Transit Authority	873
Puerto Rico Ports Authority	499
Cardiovascular Center of Puerto Rico and the Caribbean	551
Puerto Rico Tourism Company	377
Administration for the Development of Agricultural Enterprises	385
Puerto Rico Industrial Development Company	144
Department Of Economic Development And Commerce	190
Fiscal Agency And Financial Advisory Authority	70
Health Insurance Administration	58
Housing Finance Authority	141
Convention Center District Authority	10
Total Component Units	9,658
Central Government Agencies (c)	
Department of Education	45,938
Police Department	13,246
Department of Correction and Rehabilitation	6,791
General Court of Justice	4,814
Department of Health	5,118
Families and Children Administration	1,933
Department of the Treasury	2,042
Firefighters Corps	1,747
Administration for Socioeconomic Development of the Family	1,639
Department of Justice	1,578
Department of Labor and Human Resources	1,326
Department of Transportation and Public Works	1,253
Mental Health and Addiction Services Administration	1,023
Natural Resources Administration	843
Commonwealth Election Commission	673
Department of Sports and Recreation	701
Vocational Rehabilitation Administration	736
Emergency Medical Services Corps	654
Department of the Family	512
Child Support Administration	431
Administration for Integral Development of Childhood	324
Public Housing Administration	351
Environmental Quality Board	277
All Other RHUM Agencies	4,289
(Pre-retired Employees) (d)	(983)
Total Central Government Agencies	97,256
Total	106,914

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.

Net Payroll (a) Detail - Monthly Summary by fund type - RHUM Agencies (b)*(figures in \$000s)*

	Jul	Aug	Sep	Oct	Nov	YTD
General Fund:						
Department of Education	\$55,227	\$48,236	\$52,842	\$54,811	53,529	\$264,645
Department of Correction and Rehabilitation (c)	9,525	11,556	9,372	10,085	9,739	50,277
General Court of Justice	8,930	8,917	9,138	8,907	8,913	44,804
Department of Health	4,077	4,372	4,181	4,139	4,116	20,885
Families and Children Administration	2,417	2,383	2,374	2,410	2,401	11,985
Department of the Treasury	2,959	2,955	3,359	3,148	2,828	15,249
All Other Agencies	19,509	20,255	19,882	20,047	19,470	99,165
Total General Fund	\$102,644	\$98,673	\$101,148	\$103,546	\$100,998	\$507,009
Special Revenue Funds:						
Department of Education	\$72	\$5	\$5	\$7	10	\$99
Department of Correction and Rehabilitation (c)	-	-	-	-	-	-
General Court of Justice	-	-	-	-	-	-
Department of Health	1,090	1,163	1,185	1,165	1,176	5,780
Families and Children Administration	-	-	-	-	-	-
Department of the Treasury	298	295	306	293	281	1,473
All Other Agencies	4,935	4,889	4,815	4,559	4,859	24,058
Total Special Revenue Funds	\$6,395	\$6,352	\$6,312	\$6,024	\$6,326	\$31,409
Federal Funds						
Department of Education	\$20,176	\$16,521	\$14,151	\$14,678	15,155	\$80,682
Department of Correction and Rehabilitation (c)	1	-	-	-	-	1
General Court of Justice	-	-	-	-	-	-
Department of Health	3,847	3,807	3,861	3,805	3,797	19,117
Families and Children Administration	430	423	421	430	419	2,123
Department of the Treasury	-	-	-	-	-	-
All Other Agencies	5,097	5,144	5,097	5,091	5,121	25,550
Total Federal Funds	\$29,551	\$25,896	\$23,531	\$24,004	\$24,491	\$127,473
Total Net Payroll from Payroll System	\$138,590	\$130,921	\$130,990	\$133,574	\$131,815	\$665,891
Unreconciled Net Payroll (d)	3,665	(1,223)	4,946	6,115	4,916	18,419
Total Net Payroll	\$142,255	129,698	135,937	139,690	136,731	684,311

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

(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.

Central Government Headcount by Agency - Monthly Summary (a)

	Jul	Aug	Sep	Oct	Nov
Central Government - RHUM Agencies (b)					
Department of Education	47,961	43,681	44,120	45,082	45,938
Department of Correction and Rehabilitation	6,416	6,374	6,370	6,837	6,791
General Court of Justice	4,870	4,864	4,883	4,819	4,814
Department of Health	5,041	5,191	5,209	5,187	5,118
Families and Children Administration	1,984	1,971	1,960	1,950	1,933
Department of the Treasury	2,074	2,081	2,150	2,063	2,042
Firefighters Corps	1,760	1,755	1,752	1,749	1,747
Administration for Socioeconomic Development of the Family	1,678	1,673	1,659	1,651	1,639
Department of Justice	1,611	1,598	1,585	1,601	1,578
Department of Labor and Human Resources	1,348	1,370	1,352	1,333	1,326
Department of Transportation and Public Works	1,292	1,272	1,264	1,254	1,253
Mental Health and Addiction Services Administration	1,049	1,040	1,037	1,025	1,023
Natural Resources Administration	852	850	850	848	843
Commonwealth Election Commission	704	682	684	671	673
Department of Sports and Recreation	736	712	741	709	701
Vocational Rehabilitation Administration	751	744	739	738	736
Emergency Medical Services Corps	678	683	669	659	654
Department of the Family	522	527	521	512	512
Child Support Administration	433	432	431	430	431
Administration for Integral Development of Childhood	327	328	325	320	324
Public Housing Administration	354	350	349	348	351
Environmental Quality Board	281	281	283	282	277
Others	4,403	4,330	4,320	4,239	4,289
Sub-Total	87,125	82,789	83,253	84,307	84,993
Police Department	13,533	13,483	13,414	13,342	13,246
Pre-retired employees (c)	(993)	(991)	(989)	(985)	(983)
Total	99,665	95,281	95,678	96,664	97,256

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.

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

(figures in \$000s)

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>YTD</u>
Environmental Quality Board						
Environmental Quality Board payroll	\$976	\$970	\$979	\$953	\$959	\$7,762
Total Environmental Quality Board payroll	\$976	\$970	\$979	\$953	\$959	\$7,762

	<u>Jul</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>
Environmental Quality Board Headcount					
Environmental Quality Board headcount	281	281	283	282	277
Pre-retired employee (a)	(22)	(22)	(22)	(22)	(22)
Total	259	259	261	260	255

Breakdown by employee Class

Regular	241	244	246	243	241
Trust	15	14	14	13	12
Transitory	1	1	1	4	2
Probationary	2	0	0	0	0
Total	259	259	261	260	255

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>Nov</u>	<u>YTD</u>
Police Payroll						
Puerto Rico Police payroll	\$44,236	\$48,667	\$47,970	\$55,459	\$49,638	\$245,971
Variance to TSA Transfers (a)	10,154	(10,479)	6,253	7,301	7,128	20,357
Total TSA transfer to Puerto Rico Police (b)	\$54,391	\$38,189	\$54,223	\$62,760	\$56,765	\$266,328

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>
Police Headcount					
Puerto Rico Police headcount (c)	13,533	13,483	13,414	13,342	13,246
Breakdown by employee Class					
Regular	13,498	13,449	13,378	13,306	13,209
Trust	35	34	36	36	37
Total	13,533	13,483	13,414	13,342	13,246

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)

November FY2019

Continues and Continued...

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
081	Department of Education		32,993	3,302	6,242	95	3,385	-	1	-	-	-	-	-	46,018
137	Department of Correction and Rehabilitation		5,095	1,569	107	21	-	1	-	-	-	-	-	-	6,793
071	Department of Health		3,149	4	943	38	1,195	-	49	-	-	-	-	-	5,378
010	General Court of Justice		3,126	67	32	1,590	-	-	-	-	-	-	-	-	4,815
024	Department of the Treasury		1,775	78	154	37	3	-	-	-	-	-	-	-	2,047
123	Families and Children Administration		1,770	37	113	12	-	-	1	-	-	-	-	-	1,933
042	Firefighters Corps		1,436	129	45	14	-	121	-	-	2	-	-	-	1,747
127	Adm for Socioeconomic Development of the Family		1,632	-	4	3	-	-	-	-	-	-	-	-	1,639
038	Department of Justice		882	72	95	464	-	65	-	-	-	-	-	-	1,578
067	Department of Labor and Human Resources		1,118	37	17	-	-	119	-	25	10	-	-	-	1,326
049	Department of Transportation and Public Works		1,158	2	52	2	-	-	-	22	17	-	-	-	1,253
095	Mental Health and Addiction Services Administration		888	3	121	11	-	-	-	-	-	-	-	-	1,023
133	Natural Resources Administration		763	2	55	23	-	-	-	-	-	-	-	-	843
126	Vocational Rehabilitation Administration		691	3	24	18	-	-	-	-	-	-	-	-	736
087	Department of Sports and Recreation		460	-	9	24	11	197	-	-	-	-	-	-	701
028	Commonwealth Election Commission		98	3	-	544	-	27	1	-	-	-	-	-	673
221	Emergency Medical Services Corps		462	-	174	8	10	-	-	-	-	-	-	-	654
122	Department of the Family		407	3	26	25	-	51	-	-	-	-	-	-	512
124	Child Support Administration		378	14	1	38	-	-	-	-	-	-	-	-	431
106	Public Housing Administration		317	2	2	30	-	-	-	-	-	-	-	-	351
078	Department of Housing		246	5	15	30	-	48	-	-	-	-	-	-	344
241	Special Appropriations for the Central Govt. Retirement System		294	14	4	7	-	5	-	-	-	-	-	-	324
026	Administration for Integral Development of Childhood		204	16	-	22	-	69	-	-	-	-	-	-	311
043	Puerto Rico National Guard		161	83	31	6	-	-	-	-	-	1	-	-	282
055	Department of Agriculture		176	11	1	6	2	66	-	6	3	-	-	-	271
105	Special Appropriations for the Teachers Retirement System		178	-	-	10	-	24	-	-	-	-	-	-	212
091	Industrial Commission		114	65	1	23	-	-	-	-	-	-	-	-	203
016	Office of Management and Budget		104	7	-	35	-	46	-	-	-	-	-	-	192
018	Planning Board		131	-	-	15	11	34	-	-	-	-	-	-	191
015	Office of the Governor		17	-	-	163	-	9	-	-	-	-	-	-	189
023	Department of State		65	15	-	12	66	12	1	-	-	-	-	-	171
021	Emergency Management and Disaster Administration Agency		78	5	71	13	-	-	1	-	-	-	-	-	168
082	Institute of Puerto Rican Culture		106	13	14	11	-	-	-	-	-	-	-	-	144
273	Permit Management Office		115	1	-	12	-	13	-	-	2	-	-	-	143
069	Department of Consumer Affairs		85	23	6	13	-	15	-	-	-	-	-	-	142
152	Elderly and Retired People Advocate Office		88	13	14	4	-	-	-	1	1	-	-	1	122
065	Public Services Commission		59	2	7	21	-	17	-	-	-	-	-	-	106
031	Horse Racing Industry and Sport Administration		69	4	3	18	-	-	-	-	-	-	-	-	94

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

November FY2019

Continues and Continued...

ID	Agency Name	Employee Class (b):	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)
022	General Services Administration		69	-	-	16	-	8	-	-	-	-	-	-	93
089	Office of the Commissioner of Insurance		10	-	-	15	33	7	25	1	-	-	-	-	91
075	Office of the Financial Institutions Commissioner		67	8	-	10	-	-	-	-	-	-	-	-	85
329	Unmapped		51	15	2	9	-	-	-	-	-	-	-	-	77
030	Unmapped		70	-	-	5	-	-	-	-	-	-	-	-	75
141	Telecommunication's Regulatory Board		42	3	-	22	-	2	-	-	-	-	-	-	69
060	Citizen's Advocate Office (Ombudsman)		15	6	-	46	-	-	-	-	-	-	-	-	67
153	Advocacy for Persons with Disabilities		47	3	6	3	4	-	-	1	1	-	-	-	65
096	Women's Advocate Office		17	1	20	7	-	-	-	-	-	-	-	-	45
281	Office of the Electoral Comptroller		-	-	-	44	-	-	-	-	-	-	-	-	44
279	Public Service Appeals Commission		30	-	-	11	-	-	-	-	-	-	-	-	41
139	Parole Board		30	-	2	7	-	-	-	-	-	-	-	-	39
062	Cooperative Development Commission		14	5	3	9	-	3	-	-	-	-	-	-	34
231	Health Advocate Office		18	-	-	7	-	-	-	-	-	-	-	-	25
290	State Historic Preservation Office		5	-	12	7	-	-	-	-	-	-	-	-	24
155	Unmapped		12	3	-	8	-	-	-	-	-	-	-	-	23
226	Com Donativo Legislativo		-	-	-	18	-	-	-	-	-	-	-	-	18
120	Veterans Advocate Office		11	-	-	5	-	-	-	-	-	-	-	-	16
068	Industrial Tax Exemption Office		8	2	-	5	-	-	-	-	-	-	-	-	15
035	Labor Relations Board		9	1	-	2	-	2	-	-	-	-	-	-	14
037	Ofic Asuntos de Seg Publica		7	-	-	6	-	-	-	-	-	-	-	-	13
266	Civil Rights Commission		-	-	6	5	-	-	-	-	-	-	-	-	11
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			61,430	5,652	8,434	3,697	4,720	961	79	56	36	1	-	1	85,067

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

November FY2019

(figures in \$000s)

Continues and Continued...

ID	Agency Name	Employee Class (b	R	P	T	C	I	X	N	B	F	G	D	A	Total
081	Department of Education		\$50,075	\$5,288	\$9,861	\$315	\$3,154	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$68,694
137	Department of Correction and Rehabilitation		7,519	2,039	122	59	-	1	-	-	-	-	-	-	9,739
071	Department of Health		4,978	14	1,419	142	2,411	-	126	-	-	-	-	-	9,089
010	General Court of Justice		4,539	91	48	4,235	-	-	-	-	-	-	-	-	8,913
024	Department of the Treasury		2,650	155	143	158	4	-	-	-	-	-	-	-	3,109
123	Families and Children Administration		2,559	63	159	38	-	-	1	-	-	-	-	-	2,820
042	Firefighters Corps		1,828	198	48	39	-	144	-	-	5	-	-	-	2,262
127	Adm for Socioeconomic Development of the Family		2,071	-	4	11	-	-	-	-	-	-	-	-	2,086
038	Department of Justice		1,414	120	160	1,889	-	110	-	-	-	-	-	-	3,693
067	Department of Labor and Human Resources		1,676	60	15	-	-	158	-	71	35	-	-	-	2,015
049	Department of Transportation and Public Works		1,421	5	55	11	-	-	-	64	58	-	-	-	1,614
095	Mental Health and Addiction Services Administration		1,350	8	187	35	-	-	-	-	-	-	-	-	1,580
133	Natural Resources Administration		1,263	2	76	72	-	-	-	-	-	-	-	-	1,414
126	Vocational Rehabilitation Administration		1,070	6	34	57	-	-	-	-	-	-	-	-	1,167
087	Department of Sports and Recreation		604	-	9	80	13	195	-	-	-	-	-	-	902
028	Commonwealth Election Commission		153	5	-	777	-	41	2	-	-	-	-	-	977
221	Emergency Medical Services Corps		725	-	262	25	11	-	-	-	-	-	-	-	1,023
122	Department of the Family		606	4	28	86	-	71	-	-	-	-	-	-	795
124	Child Support Administration		526	14	1	122	-	-	-	-	-	-	-	-	664
106	Public Housing Administration		675	5	3	118	-	-	-	-	-	-	-	-	802
078	Department of Housing		334	8	17	96	-	49	-	-	-	-	-	-	504
241	Special Appropriations for the Central Govt. Retirement System		439	25	4	24	-	5	-	-	-	-	-	-	497
026	Administration for Integral Development of Childhood		358	27	-	81	-	103	-	-	-	-	-	-	569
043	Puerto Rico National Guard		247	115	58	21	-	-	-	-	1	-	-	-	443
055	Department of Agriculture		261	13	2	22	4	91	-	19	13	-	-	-	424
105	Special Appropriations for the Teachers Retirement System		404	-	-	32	-	47	-	-	-	-	-	-	484
091	Industrial Commission		200	130	1	80	-	-	-	-	-	-	-	-	412
016	Office of Management and Budget		238	13	-	108	-	97	-	-	-	-	-	-	456
018	Planning Board		238	-	-	54	3	48	-	-	-	-	-	-	343
015	Office of the Governor		26	-	-	441	-	15	-	-	-	-	-	-	482
023	Department of State		101	24	-	49	27	17	0	-	-	-	-	-	217
021	Emergency Management and Disaster Administration Agency		118	10	80	33	-	-	2	-	-	-	-	-	243
082	Institute of Puerto Rican Culture		143	13	15	34	-	-	-	-	-	-	-	-	205
273	Permit Management Office		230	2	-	33	-	24	-	-	7	-	-	-	295
069	Department of Consumer Affairs		156	34	6	43	-	19	-	-	-	-	-	-	258
152	Elderly and Retired People Advocate Office		106	18	20	10	-	-	-	3	2	-	-	6	164
065	Public Services Commission		88	3	8	57	-	21	-	-	-	-	-	-	177
031	Horse Racing Industry and Sport Administration		109	7	4	56	-	-	-	-	-	-	-	-	176
022	General Services Administration		140	-	-	57	-	16	-	-	-	-	-	-	213
089	Office of the Commissioner of Insurance		15	-	-	35	43	6	35	2	-	-	-	-	138
075	Office of the Financial Institutions Commissioner		167	16	-	40	-	-	-	-	-	-	-	-	223
329	Unmapped		80	21	2	23	-	-	-	-	-	-	-	-	126

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

November FY2019

(figures in \$000s)

Continues and Continued...

ID	Agency Name	Employee Class (b)	R	P	T	C	I	X	N	B	F	G	D	A	Total
030	Unmapped		122	-	-	20	-	-	-	-	-	-	-	-	143
141	Telecommunication's Regulatory Board		111	8	-	94	-	5	-	-	-	-	-	-	218
060	Citizen's Advocate Office (Ombudsman)		22	7	-	80	-	-	-	-	-	-	-	-	108
153	Advocacy for Persons with Disabilities		64	5	12	5	0	-	-	2	4	-	-	-	92
096	Women's Advocate Office		24	2	31	28	-	-	-	-	-	-	-	-	86
281	Office of the Electoral Comptroller		-	-	-	120	-	-	-	-	-	-	-	-	120
279	Public Service Appeals Commission		55	-	-	51	-	-	-	-	-	-	-	-	106
139	Parole Board		45	-	2	20	-	-	-	-	-	-	-	-	67
062	Cooperative Development Commission		21	7	4	21	-	4	-	-	-	-	-	-	57
231	Health Advocate Office		24	-	-	15	-	-	-	-	-	-	-	-	39
290	State Historic Preservation Office		8	-	29	24	-	-	-	-	-	-	-	-	61
155	Unmapped		22	6	-	22	-	-	-	-	-	-	-	-	49
226	Com Donativo Legislativo		-	-	-	56	-	-	-	-	-	-	-	-	56
120	Veterans Advocate Office		17	-	-	15	-	-	-	-	-	-	-	-	33
068	Industrial Tax Exemption Office		15	3	-	12	-	-	-	-	-	-	-	-	30
035	Labor Relations Board		20	3	-	9	-	5	-	-	-	-	-	-	38
037	Ofic Asuntos de Seg Publica		13	-	-	18	-	-	-	-	-	-	-	-	31
266	Civil Rights Commission		-	-	17	14	-	-	-	-	-	-	-	-	31
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			\$92,499	\$8,599	\$12,945	\$10,352	\$5,670	\$1,292	\$167	\$161	\$124	\$1	-	\$6	\$131,815

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.

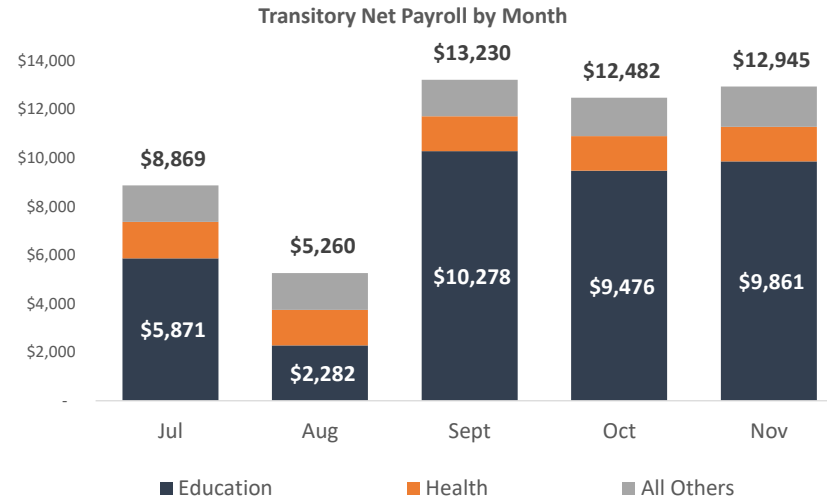
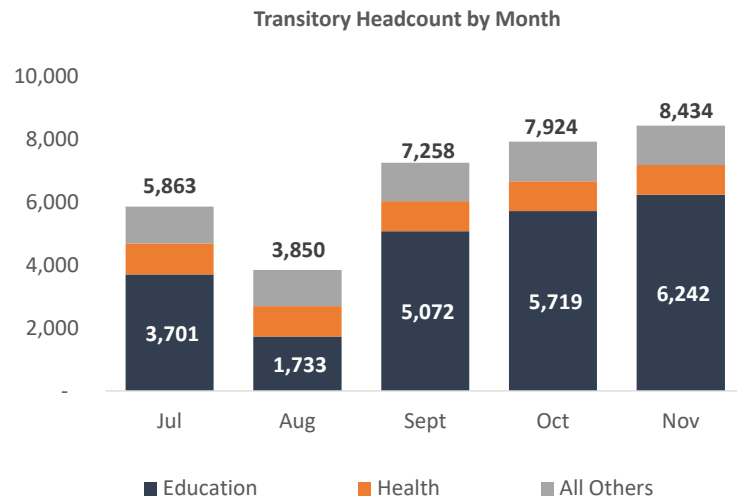
(b) Note: See below table for corresponding employee classes for each employee class code:

<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)

November FY2019

(figures in \$000s)



ID	Agency Name	FY19 Headcount					FY19 Net Payroll				
		Jul	Aug	Sep	Oct	Nov	Jul	Aug	Sep	Oct	Nov
081	Department of Education (b)	3,701	1,733	5,072	5,719	6,242	\$5,871	\$2,282	\$10,278	\$9,476	\$9,861
071	Department of Health	992	964	962	946	943	1,502	1,458	1,448	1,429	1,419
X	All Other Agencies	1,170	1,153	1,224	1,259	1,249	1,496	1,520	1,504	1,577	1,665
Total		5,863	3,850	7,258	7,924	8,434	\$8,869	\$5,260	\$13,230	\$12,482	\$12,945

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.