

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 | <u>9,783</u> |
| 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 | <u>96,664</u> |
| Total | <u><u>106,447</u></u> |

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 |

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 |

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 |
| 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:

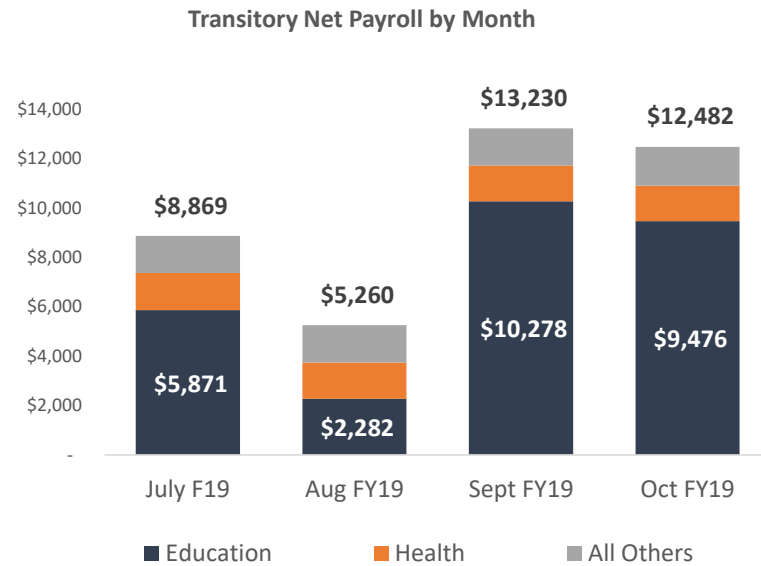
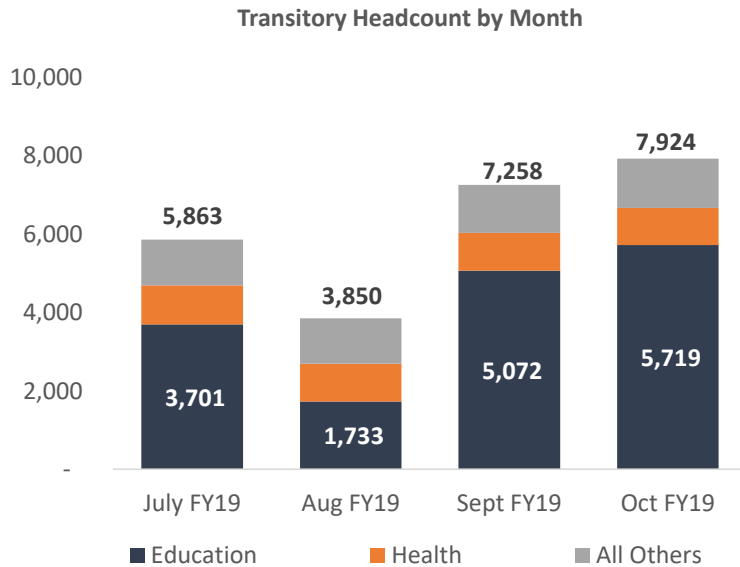
- (a) Employees earning payroll dollars under two different employee classes are double-counted in the above table. Please see the 'Headcount' tab for an accurate depiction of the total headcount by agency.
- (b) Note: See below table for corresponding employee classes for each employee class code:

| <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.