

Requirement 2(B)



Government of Puerto Rico

Payroll Report

PR Department of Treasury

For the month of July FY19

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

	Jul	YTD
General Fund:		
Department of Education	\$55,227	55,227
Department of Correction and Rehabilitation	9,525	9,525
General Court of Justice	8,930	8,930
Department of Health	4,077	4,077
Families and Children Administration	2,417	2,417
Department of the Treasury	2,959	2,959
Firefighters Corps	2,193	2,193
Administration for Socioeconomic Development of the Family	1,200	1,200
Department of Justice	3,530	3,530
Department of Labor and Human Resources	210	210
All Other Agencies	12,377	12,377
Total General Fund	\$102,644	\$102,644
Special Revenue Funds:		
Department of Education	72	\$72
Department of Correction and Rehabilitation	-	-
General Court of Justice	-	-
Department of Health	1,090	1,090
Families and Children Administration	-	-
Department of the Treasury	298	298
Firefighters Corps	-	-
Administration for Socioeconomic Development of the Family	-	-
Department of Justice	45	45
Department of Labor and Human Resources	1,146	1,146
All Other Agencies	3,744	3,744
Total Special Revenue Funds	\$6,395	\$6,395
Federal Funds		
Department of Education	20,176	\$20,176
Department of Correction and Rehabilitation	1	1
General Court of Justice	-	-
Department of Health	3,847	3,847
Families and Children Administration	430	430
Department of the Treasury	-	-
Firefighters Corps	52	52
Administration for Socioeconomic Development of the Family	916	916
Department of Justice	160	160
Department of Labor and Human Resources	672	672
All Other Agencies	3,297	3,297
Total Federal Funds	\$29,551	\$29,551
Total Net Payroll from Payroll System	\$138,590	\$138,590
Unreconciled Net Payroll (b)	3,665	3,665
Total Net Payroll (a)	\$142,255	142,255

Source: DTPR, Rhum system

Footnotes:

(a) Net payroll is equal to gross payroll less tax withholdings and other deductions.

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

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

<u>Agency</u>	<u>Jul</u>	<u>YTD</u>
Department of Education	\$75,476	\$75,476
Department of Correction and Rehabilitation	9,526	9,526
General Court of Justice	8,930	8,930
Department of Health	9,014	9,014
Families and Children Administration	2,847	2,847
Department of the Treasury	3,256	3,256
Firefighters Corps	2,244	2,244
Administration for Socioeconomic Development of the Family	2,116	2,116
Department of Justice	3,735	3,735
Department of Labor and Human Resources	2,029	2,029
Department of Transportation and Public Works	1,645	1,645
Mental Health and Addiction Services Administration	1,586	1,586
Natural Resources Administration	1,415	1,415
Commonwealth Election Commission	1,030	1,030
Department of Sports and Recreation	894	894
Vocational Rehabilitation Administration	1,178	1,178
Emergency Medical Services Corps	861	861
Department of the Family	797	797
Child Support Administration	665	665
Administration for Integral Development of Childhood	462	462
Public Housing Administration	808	808
Others	8,077	8,077
Total Net Payroll from Payroll System (RHUM) (b)	\$138,590	\$138,590

Source: DTPR, Rhum system

Footnotes:

(a) Net payroll is equal to gross payroll less tax withholdings and other deductions.

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

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

<u>Agency</u>	<u>Jul</u>
Department of Education	47,961
Department of Correction and Rehabilitation	6,416
General Court of Justice	4,870
Department of Health	5,041
Families and Children Administration	1,984
Department of the Treasury	2,074
Firefighters Corps	1,760
Administration for Socioeconomic Development of the Family	1,678
Department of Justice	1,611
Department of Labor and Human Resources	1,348
Department of Transportation and Public Works	1,292
Mental Health and Addiction Services Administration	1,049
Natural Resources Administration	852
Commonwealth Election Commission	704
Department of Sports and Recreation	736
Vocational Rehabilitation Administration	751
Emergency Medical Services Corps	678
Department of the Family	522
Child Support Administration	433
Administration for Integral Development of Childhood	327
Public Housing Administration	354
Others	4,403
Sub-Total	86,844
Pre-retired employees (c)	(971)
Total	85,873

Source: DTPR, Rhum system

Footnotes:

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

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

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

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

	<u>Jul</u>
Police Payroll	
Puerto Rico Police payroll	44,236
Puerto Rico Police Payroll variance to TSA Transfers (a)	10,154
Total TSA transfer to Puerto Rico Police (b)	\$54,391

	<u>Jul</u>
Police Headcount	
Puerto Rico Police headcount (c)	13,533
Breakdown by employee Class	
Regular	13,498
Trust	35
Total	13,533

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.

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

	<u>Jul</u>
Environmental Quality Board	
Environmental Quality Board payroll	976
Total Environmental Quality Board payroll	976

	<u>Jul</u>
Environmental Quality Board Headcount	
Environmental Quality Board headcount	281
Pre-retired employee (a)	(22)
Total	259

Breakdown by employee Class

Regular	241
Trust	15
Transitory	1
Probationary	2
Total	259

Source: Environmental Quality Board payroll system

Footnotes:

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

Commonwealth of Puerto Rico
Headcount - July FY 2019 Summary by Employee Class - RHUM agencies (actuals)

Agency ID	Agency Name	R	P	T	C	I	X	N	B	F	G	D	A	Total (a)	Code	Employee Class
081	Department of Education	37,746	3,973	3,701	120	3,300	-	1	-	-	-	-	-	48,841	R	Regular
137	Department of Correction and Rehabilitation	4,685	1,617	91	22	-	1	-	-	-	-	-	-	6,416	P	Probationary
071	Department of Health	3,206	4	992	38	911	-	50	-	-	-	-	-	5,201	T	Transitory
010	General Court of Justice	3,169	68	21	1,611	-	1	-	-	-	-	-	-	4,870	C	Trust
024	Department of the Treasury	1,792	88	158	36	1	-	-	-	-	-	-	-	2,075	I	Irregular
123	Families and Children Administration	1,765	88	117	11	-	-	3	-	-	-	-	-	1,984	X	Law Pre-Retirement 2015
042	Firefighters Corps	1,444	132	47	14	-	121	-	-	2	-	-	-	1,760	N	Contractor
127	Administration for Socioeconomic Development of the Family	1,226	440	4	8	-	-	-	-	-	-	-	-	1,678	B	Trust with rights
038	Department of Justice	907	73	98	468	-	65	-	-	-	-	-	-	1,611	F	Trust with no rights
067	Department of Labor and Human Resources	1,137	37	19	-	-	120	-	25	10	-	-	-	1,348	G	Temp
049	Department of Transportation and Public Works	1,193	2	55	2	-	-	-	22	18	-	-	-	1,292	D	Retired
095	Mental Health and Addiction Services Administration	909	3	125	12	-	-	-	-	-	-	-	-	1,049	A	Assignee
133	Natural Resources Administration	766	1	65	22	-	-	-	-	-	-	-	-	854		
126	Vocational Rehabilitation Administration	709	1	26	15	-	-	-	-	-	-	-	-	751		
087	Department of Sports and Recreation	490	-	9	24	13	200	-	-	-	-	-	-	736		
028	Commonwealth Election Commission	96	4	16	560	-	27	1	-	-	-	-	-	704		
221	Emergency Medical Services Corps	585	-	67	8	18	-	-	-	-	-	-	-	678		
122	Department of the Family	417	3	26	25	-	51	-	-	-	-	-	-	522		
124	Child Support Administration	380	14	1	38	-	-	-	-	-	-	-	-	433		
106	Public Housing Administration	324	2	2	26	-	-	-	-	-	-	-	-	354		
078	Department of Housing	252	4	10	29	-	49	-	-	-	-	-	-	344		
026	Special Appropriations for the Central Government Retirement System	209	27	-	23	-	70	-	-	-	-	-	-	329		
241	Administration for Integral Development of Childhood	296	15	4	6	-	6	-	-	-	-	1	-	328		
043	Puerto Rico National Guard	162	85	34	6	-	-	-	-	-	1	-	-	288		
055	Department of Agriculture	180	12	2	5	2	68	-	7	3	-	-	-	279		
091	Special Appropriations for the Teachers Retirement System	125	67	1	24	-	-	-	-	-	-	-	-	217		
105	Industrial Commission	180	-	-	11	-	24	-	-	-	-	-	-	215		
016	Office of Management and Budget	105	7	-	43	-	46	-	-	-	-	-	-	201		
015	Office of the Governor	19	-	-	161	-	9	-	-	-	-	-	-	189		
018	Planning Board	131	-	-	15	-	34	-	-	-	-	-	-	180		
021	Emergency Management and Disaster Administration Agency	83	5	72	15	-	-	1	-	-	-	-	-	176		
023	Department of State	69	16	1	13	55	12	-	-	-	-	-	-	166		
082	Institute of Puerto Rican Culture	105	15	12	12	-	-	-	-	-	-	-	-	144		
069	Department of Consumer Affairs	86	23	7	13	-	15	-	-	-	-	-	-	144		
273	Permit Management Office	115	1	-	13	-	13	-	-	2	-	-	-	144		
152	Elderly and Retired People Advocate Office	95	10	18	5	-	-	-	1	1	-	-	1	131		
065	Public Services Commission	58	2	8	25	-	17	-	-	-	-	-	-	110		
089	Horse Racing Industry and Sport Administration	10	-	-	14	46	7	25	1	-	-	-	-	103		
031	General Services Administration	72	4	3	20	-	-	-	-	-	-	-	-	99		
022	Office of the Commissioner of Insurance	69	-	-	17	-	8	-	-	-	-	-	-	94		
075	Office of the Financial Institutions Commissioner	73	5	-	10	-	-	-	-	-	-	-	-	88		
329	Office of Socioeconomic Development	51	17	1	9	-	-	-	-	-	-	-	-	78		
030	Office of Administration & Transformation of HR	72	-	-	5	-	-	-	-	-	-	-	-	77		
060	Citizen's Advocate Office (Ombudsman)	16	6	2	51	-	-	1	-	-	-	-	-	76		
141	Telecommunication's Regulatory Board	40	3	-	25	-	2	-	-	-	-	-	-	70		
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	45	3	7	3	7	-	-	1	1	-	-	-	67		
281	Office of the Electoral Comptroller	-	-	-	52	-	-	-	-	-	-	-	-	52		
096	Women's Advocate Office	17	1	18	9	-	-	-	-	-	-	-	-	45		
279	Public Service Appeals Commission	30	-	-	12	-	-	-	-	-	-	-	-	42		
139	Parole Board	30	-	1	8	-	-	-	-	-	-	-	-	39		
062	Cooperative Development Commission	16	5	1	8	-	3	-	-	-	-	-	-	33		
290	State Office of the Public Energy Policy	5	-	13	8	-	-	-	-	-	-	-	-	26		
231	Health Advocate Office	18	-	-	7	-	-	-	-	-	-	-	-	25		
155	State Historic Preservation Office	13	3	-	8	-	-	-	-	-	-	-	-	24		
226	Com Donativo Legislativo	-	-	-	18	-	-	-	-	-	-	-	-	18		
120	Veterans Advocate Office	11	-	-	6	-	-	-	-	-	-	-	-	17		
035	Industrial Tax Exemption Office	10	1	-	2	-	2	-	-	-	-	-	-	15		
266	Ofic Asuntos de Seg Publica	-	-	8	6	-	-	-	-	-	-	-	-	14		
068	Labor Relations Board	7	2	-	5	-	-	-	-	-	-	-	-	14		
037	Civil Rights Commission	7	-	-	6	-	-	-	-	-	-	-	-	13		
224	Com. Conjunta Inf. Contralor	-	-	-	11	-	-	-	-	-	-	-	-	11		
274	Ofic. Inspector Gen. Permisos	8	-	-	-	-	-	-	-	-	-	-	-	8		
034	Investigation, Prosecution and Appeals Commission	1	2	-	2	-	-	-	-	-	-	-	-	5		
019	Junta Apel. sobre Const. y Lot	1	-	-	-	-	-	-	-	-	-	-	-	1		
Total		65,838	6,891	5,863	3,801	4,353	971	82	57	37	1	1	1	87,896		

Source: DTPR, Rhum system

Footnotes:

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

Commonwealth of Puerto Rico
 Net Payroll - July FY 2019 Summary by Employee Class - RHUM agencies (actuals)
 \$ in thousands

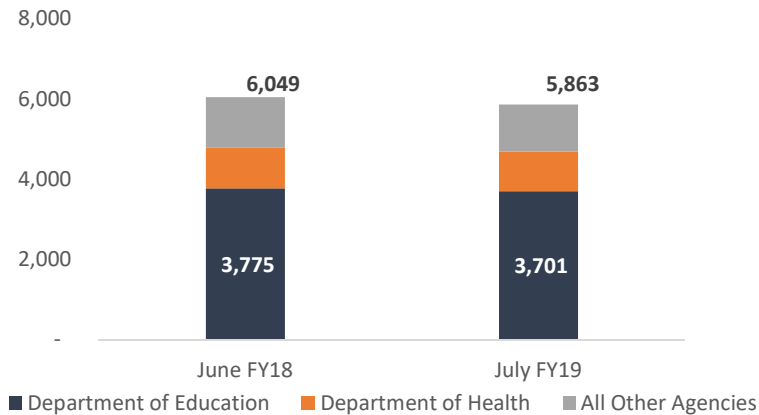
Agency ID	Agency Name	R	P	T	C	I	X	N	B	F	G	D	A	Total
081	Department of Education	\$ 61,930	\$ 6,740	\$ 5,871	\$ 367	\$ 567	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$75,476
137	Department of Correction and Rehabilitation	7,160	2,206	98	62	-	1	-	-	-	-	-	-	\$9,526
071	Department of Health	5,160	8	1,502	158	2,057	-	129	-	-	-	-	-	\$9,014
010	General Court of Justice	4,565	93	30	4,239	-	1	-	-	-	-	-	-	\$8,930
038	Department of Justice	1,451	120	158	1,896	-	110	-	-	-	-	-	-	\$3,735
024	Department of the Treasury	2,766	178	153	156	3	-	-	-	-	-	-	-	\$3,256
123	Families and Children Administration	2,529	128	155	31	-	-	3	-	-	-	-	-	\$2,847
042	Firefighters Corps	1,809	195	52	38	-	146	-	-	5	-	-	-	\$2,244
127	Administration for Socioeconomic Development of the Family	1,552	539	4	21	-	-	-	-	-	-	-	-	\$2,116
067	Department of Labor and Human Resources	1,685	61	19	-	-	158	-	70	35	-	-	-	\$2,029
049	Department of Transportation and Public Works	1,450	5	58	11	-	-	-	63	59	-	-	-	\$1,645
095	Mental Health and Addiction Services Administration	1,347	8	191	39	-	-	-	-	-	-	-	-	\$1,586
133	Natural Resources Administration	1,260	1	85	69	-	-	-	-	-	-	-	-	\$1,415
126	Vocational Rehabilitation Administration	1,095	2	36	45	-	-	-	-	-	-	-	-	\$1,178
028	Commonwealth Election Commission	155	6	19	807	-	41	2	-	-	-	-	-	\$1,030
087	Department of Sports and Recreation	604	-	9	79	13	189	-	-	-	-	-	-	\$894
221	Emergency Medical Services Corps	734	-	82	24	21	-	-	-	-	-	-	-	\$861
106	Public Housing Administration	701	6	3	99	-	-	-	-	-	-	-	-	\$808
122	Department of the Family	606	4	30	86	-	71	-	-	-	-	-	-	\$797
124	Child Support Administration	529	15	1	120	-	-	-	-	-	-	-	-	\$665
026	Special Appropriations for the Central Government Retirement System	360	45	-	86	-	103	-	-	-	-	-	-	\$594
078	Department of Housing	331	8	10	94	-	49	-	-	-	-	-	-	\$493
105	Industrial Commission	405	-	-	38	-	47	-	-	-	-	-	-	\$491
016	Office of Management and Budget	238	13	-	139	-	97	-	-	-	-	-	-	\$487
241	Administration for Integral Development of Childhood	411	23	4	17	-	6	-	-	-	-	1	-	\$462
015	Office of the Governor	27	-	-	416	-	15	-	-	-	-	-	-	\$459
043	Puerto Rico National Guard	244	113	60	21	-	-	-	-	-	1	-	-	\$439
091	Special Appropriations for the Teachers Retirement System	217	133	1	84	-	-	-	-	-	-	-	-	\$434
055	Department of Agriculture	261	13	3	19	3	92	-	22	13	-	-	-	\$427
018	Planning Board	234	-	-	56	-	48	-	-	-	-	-	-	\$338
273	Permit Management Office	221	2	-	38	-	24	-	-	7	-	-	-	\$292
021	Emergency Management and Disaster Administration Agency	130	14	84	34	-	-	2	-	-	-	-	-	\$263
069	Department of Consumer Affairs	157	34	7	42	-	19	-	-	-	-	-	-	\$260
075	Office of the Financial Institutions Commissioner	180	9	-	40	-	-	-	-	-	-	-	-	\$229
022	Office of the Commissioner of Insurance	141	-	-	64	-	16	-	-	-	-	-	-	\$220
023	Department of State	115	24	0	49	11	16	-	-	-	-	-	-	\$215
141	Telecommunication's Regulatory Board	97	8	-	99	-	5	-	-	-	-	-	-	\$210
082	Institute of Puerto Rican Culture	142	14	13	34	-	-	-	-	-	-	-	-	\$203
031	General Services Administration	118	7	4	56	-	-	-	-	-	-	-	-	\$185
065	Public Services Commission	77	3	9	65	-	21	-	-	-	-	-	-	\$175
152	Elderly and Retired People Advocate Office	109	14	24	11	-	-	-	3	2	-	-	6	\$169
030	Unmapped	125	-	-	21	-	-	-	-	-	-	-	-	\$145
089	Horse Racing Industry and Sport Administration	15	-	-	34	46	6	35	2	-	-	-	-	\$138
329	Unmapped	83	24	1	24	-	-	-	-	-	-	-	-	\$132
281	Office of the Electoral Comptroller	-	-	-	132	-	-	-	-	-	-	-	-	\$132
060	Citizen's Advocate Office (Ombudsman)	25	7	1	86	-	-	1	-	-	-	-	-	\$120
279	Public Service Appeals Commission	54	-	-	53	-	-	-	-	-	-	-	-	\$108
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	61	5	12	5	0	-	-	2	4	-	-	-	\$89
096	Women's Advocate Office	25	2	25	24	-	-	-	-	-	-	-	-	\$76
139	Parole Board	46	-	1	23	-	-	-	-	-	-	-	-	\$69
290	Unmapped	8	-	32	27	-	-	-	-	-	-	-	-	\$67
226	Com Donativo Legislativo	-	-	-	54	-	-	-	-	-	-	-	-	\$54
062	Cooperative Development Commission	23	5	1	20	-	4	-	-	-	-	-	-	\$54
155	State Historic Preservation Office	26	6	-	22	-	-	-	-	-	-	-	-	\$53
231	Health Advocate Office	25	-	-	17	-	-	-	-	-	-	-	-	\$42
035	Industrial Tax Exemption Office	24	3	-	9	-	5	-	-	-	-	-	-	\$41
266	Ofic Asuntos de Seg Publica	-	-	22	18	-	-	-	-	-	-	-	-	\$40
120	Veterans Advocate Office	18	-	-	15	-	-	-	-	-	-	-	-	\$33
037	Civil Rights Commission	13	-	-	18	-	-	-	-	-	-	-	-	\$31
068	Labor Relations Board	13	3	-	12	-	-	-	-	-	-	-	-	\$28
224	Com. Conjunta Inf. Contralor	-	-	-	25	-	-	-	-	-	-	-	-	\$25
274	Ofic. Inspector Gen. Permisos	11	-	-	-	-	-	-	-	-	-	-	-	\$11
034	Investigation, Prosecution and Appeals Commission	1	2	-	5	-	-	-	-	-	-	-	-	\$8
019	Junta Apel. sobre Const. y Lot	2	-	-	-	-	-	-	-	-	-	-	-	\$2
Total		\$103,903	\$10,848	\$8,868.9	\$10,492	\$2,720	\$1,291	\$171	\$162	\$125	\$1	\$1	\$6	\$138,590

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

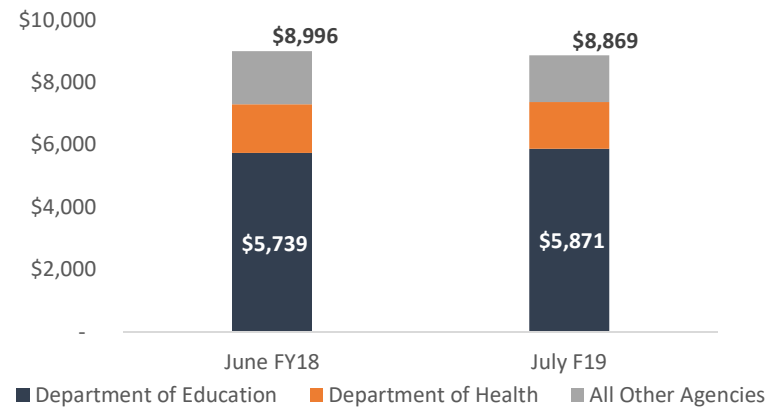
Source: DTPR, Rhum system

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

Transitory Headcount by Month



Transitory Net Payroll by Month (\$ in thousands)



Agency ID	Agency Name	Headcount		Net Payroll	
		Jun FY18	Jul FY19	Jun FY18	Jul FY19
081	Department of Education (b)	3,775	3,701	\$5,739	\$5,871
071	Department of Health	1,021	992	1,555	1,502
X	All Other Agencies	1,253	1,170	1,702	1,496
Total		6,049	5,863	\$8,996	\$8,869

Source: DTPR, Rhum system

Footnotes:

(a) Transitory employees are those who have short-term contracts (up to a year).

(b) Department of Education has more transitory employees due to the high volume of teachers that usually have short-term contracts. In addition, salaries are usually high compared to some other agencies of Central Government.