

Lesson 5. Human Resources Management

Subject: Pharmaceutical Management and Planning

Course: 201920

Degree: Pharmacy/Double Degree in Pharmacy and Human Nutrition

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Lesson 5. Human Resources Management

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BASIC REFERENCES

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5.1. Functions of the HR department

- The HR department is responsible for running and organizing a company's HR. Its functions may differ depending on the size of the company.
- Organizing the company involves, for example, specifying what needs to be done and by whom in order to achieve the company's objectives. The process must be efficient so as not to waste resources: one task should be conducted by only one person.
- This is the main objective of the HR department.

5.1. Functions of the HR department

The main functions performed in the HR department are:

1. Administrating personnel

Tasks such as administrating wages, work contracts, social security payments, working time, dismissals and penalties, etc.

2. Selecting and recruiting personnel

This is an essential task in any organization. Some of the steps involved are:

- a) **Creating a database of CVs from suitable candidates (social networks, the company's own files, press advertisements, etc.).**
- b) **Evaluating the candidates:** via tests that verify their aptitudes. This can be done in-house or with the help of specialists (ETT, HR consultancy firms, etc.). Candidates may be internal (i.e. people already working for the organization) or external.
- c) **Welcoming successful candidates:** via a welcome plan that enables new employees to quickly settle into the job and company.

5.1. Functions of the HR department

3. Training and professional development

Employees need to be trained if they are to be efficient in terms of output, safety and quality, etc. in order to fully develop their potential as professionals. Typical situations in which the HR department implements training programs include:

- when new employees join the company,
- when current employees are promoted, and
- when employees are involved in continuous training.

4. Industrial relations

The HR department is also responsible for resolving conflicts within the company and negotiating collective agreements with trade unions.

5.1. Functions of the HR department

5. Preventing hazards

Companies must comply with the laws on work hazards, hygiene and environmental protection in order to prevent occupational accidents and illnesses.

6. Appraising performance

Employees' activities should be monitored in order to determine whether the policies are being implemented correctly.

This task is conducted for all the company's employees by their respective supervisors. This involves obtaining information about the position and the employee, thoroughly monitoring the employees' activities and evaluating employees through 'performance appraisal'.

With this information, the company can introduce an improvement plan to increase efficiency and solve any problems detected.

5.1. Functions of the HR department

7. Social benefits

There are no fixed regulations: social benefits are often negotiated in collective agreements. However, the HR department is responsible for implementing them, e.g. private medical insurance, a crèche, meal vouchers, etc.

8. Manpower planning

Knowing the company's current and future needs in terms of staff numbers and competences is critical.

9. Analysis of positions

To comply with the law on occupational hazards and increase the efficiency of the staff, each company position must be analyzed in terms of the functions performed, qualifications required, and hazards involved.

5.1. Functions of the HR department

10. Job description and salary

To determine how much employees are paid depending on their tasks, risks and responsibilities, etc.

This information is useful if a new person is to be contracted for the same or a similar position.

5.2. HR policies

Human Resources policies are the guidelines an organization adopts in order to manage its human resources.

These policies establish the organization's intentions in numerous aspects of human resources management, such as recruitment, promotions, salaries, training and selection, etc.

Each organization has different circumstances and develops its own set of human resources policies. The content of these policies is also determined by the organization's location.

5.2. HR policies

The manager of a company that takes the time to establish comprehensive and solid human resources policies will be much better equipped to succeed in the long term than the manager of a company that deals with each policy decision as it occurs.

Human resources policies that are applied inconsistently, or are based on erroneous or incomplete data, will inevitably decrease employee motivation and loyalty and increase the company's vulnerability to legal sanctions.

5.2. HR policies

Human resources policies are the rules and formal guidelines a company implements to hire, train, evaluate and reward members of its workforce.

These policies, when organized and disseminated in an easy-to-use way, can help to prevent misunderstandings between employees and employers about their rights and obligations in the workplace.

For a new manager of a small company, it is tempting to focus on business matters and postpone the drafting of a human resources policy.

Once the policies have been written, it is important to make it clear to everyone what they are and apply them fairly and consistently throughout the organization.

5.2. HR policies

Human resources policies and their procedures serve numerous purposes. For example, they provide:

- clear communication between the organization and its employees regarding employment status.
- a basis for treating all employees fairly and equitably.
- a set of guidelines for supervisors and managers.
- a basis for drafting the employee manual.
- a basis for regularly reviewing any changes that may affect employees.
- a context for supervisor-training and employee-orientation programs.

5.2. HR policies

Policy setting can help an organization to demonstrate (both internally and externally) that it satisfies the requirements for diversity, ethics and training and that it meets its commitments to the regulations and corporate governance of its employees.

Human resources policies provide frameworks within which consistent decisions are made and promote equity in the way people are treated.

5.3. Organization and management of resources: personnel, compensation and incentives

It is important that the holder of a pharmacy acts as an HR manager.

To manage the staff of a pharmacy well, the holder must take into account aspects such as:

- the optimal management of people,
- the general management of the pharmacy,
- the matching of staff profile to customer profile,
- the motivations and concerns of each employee, since motivation is what most impacts staff performance and directly affects sales (almost 40% of sales are due to staff motivation),
- staff selection, supervision and performance evaluation,
- the training of all pharmacy staff (with coaching techniques that may be provided by external consultants), and
- the application of variable compensation techniques to increase sales (which is related to employee motivation).

5.3. Organization and management of resources: personnel, compensation and incentives

Remuneration is an essential element for the performance of any company.

It marks the relationship between employees and the organization and reflects how it **values the effort and knowledge of its members.**

It **can increase motivation.** It has been shown that the best-paid work teams perform better, are more committed and involved, and give their best in all contexts and situations. The opposite occurs when employees feel that their compensation is lower than their contribution to the company, resulting in **apathy, inferior performance, and poorer quality of completed tasks.**

5.3. Organization and management of resources: personnel, compensation and incentives

FORMS OF COMPENSATION

Fixed salary

Fixed salary is the **minimum economic compensation** that the company guarantees to its employees and is fixed **depending on the functions they perform or the position they hold.**

A fixed and stable income provides great peace of mind for employees since it affords a sense of balance that in most cases impacts positively on their productive performance.

On the other hand, a fixed salary may 'slow down' an employee's performance and discourage them from contributing their talent for the benefit of the team.

5.3. Organization and management of resources: personnel, compensation and incentives

Variable salary

This type of salary is **based on results achieved**. It requires a system for measuring results that enables real remuneration to be paid based on the company's objectives. This system **rewards the achievements** of employees but entails certain **risks**. For example, if the variable salary is too low or the objectives the employee must meet in order to achieve the agreed remuneration are too high, employees will lose motivation. This will lead to poorer performance, less involvement in the project, and lower efficiency, effectiveness and productivity.

An important requirement that some companies forget for this type of compensation is that the internal communication must be **transparent** in order to ensure that their employees are fully aware of the variable remuneration and which objectives have been set so that they may earn it.

5.3. Organization and management of resources: personnel, compensation and incentives

Remuneration in kind

The third form of remuneration is compensation in kind, which consists of complementing the employee's base salary or variable compensation with a series of **non-monetary benefits**.

Many examples of compensation in kind exist, including vacation days, flexible work schedules, travel, gifts, high-level training, company vehicles, discounts, etc.

From the perspectives of motivation and productivity, remuneration in kind is often **much more decisive** than financial remuneration.

Remuneration in kind **as the only form of salary compensation is not permitted** and is usually combined with the other two forms of compensation – fixed or variable – depending on the company's specific objectives.

5.3. Organization and management of resources: personnel, compensation and incentives

Each compensation policy has its pros and cons.

What would a perfect remuneration system be like that would guarantee the **involvement** of the workforce and **improve its productivity**?

No fixed formula exists that works in every **company and all human groups**. However, there are **several** key characteristics that any remuneration system should have if it is to best fulfill its objectives. For example, it should be:

Simple: it should be easy to calculate the amounts, otherwise employees may feel that the company is trying to conceal information.

Transparent: all documentation for verifying the figures must be provided.

Achievable: the system should not be a utopia.

Staggered: there should be various remuneration stages.

Fair: under no circumstances should there be any comparative grievances.

5.4 Remuneration and payslips

Employees' payslips (*nóminas*) are all quite similar. This is because they must all follow an official model and because most companies and agencies use the same programs to produce them.

The *Tribunal Supremo* (Spanish supreme court) allows payslips to be delivered **on paper** or **in digital printing format**. However, according to the ruling of January 17th, 2019, the concepts must be clear, itemized, easy to verify, and **easy to calculate**.

EXAMPLE OF AN OFFICIAL PAYSリップ



RECIBO INDIVIDUAL JUSTIFICATIVO DEL PAGO DE SALARIOS

Empresa: Domicilio: CIF: CCC:	Trabajador: NIF: Núm. Afil. Seguridad Social: Grupo profesional: Grupo de Cotización:
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Periodo de liquidación: del de al de de 20....		Total días <input type="text"/>
I. DEVENGOS	IMPORTE	TOTALES
1. Percepciones salariales		
Salario base	_____	
Complementos salariales	_____	
.....	_____	
.....	_____	
Horas extraordinarias	_____	
Horas complementarias (contratos a tiempo parcial).....	_____	
Gratificaciones extraordinarias.....	_____	
Salario en especie.....	_____	
2. Percepciones no salariales		
Indemnizaciones o suplidos	_____	
Prestaciones e indemnizaciones de la Seguridad Social	_____	
Indemnizaciones por traslados, suspensiones o despidos	_____	
Otras percepciones no salariales	_____	
	A. TOTAL DEVENGADO.....	_____
I. DEDUCCIONES		
1. Aportación del trabajador a las cotizaciones a la Seguridad Social y conceptos de recaudación conjunta		
	%	
Contingencias comunes	_____	
Desempleo.....	_____	
Formación Profesional.....	_____	
Horas extraordinarias.....	_____	
TOTAL APORTACIONES.....	_____	
2. Impuesto sobre la renta de las personas físicas.....	_____	
3. Anticipos.....	_____	
4. Valor de los productos recibidos en especie	_____	
5. Otras deducciones.....	_____	
	B. TOTAL A DEDUCIR.....	_____
	LÍQUIDO TOTAL A PERCIBIR (A - B).....	_____
 de de 20....	
Firma y sello de la empresa		RECIBÍ

DETERMINACIÓN DE LAS BASES DE COTIZACIÓN A LA SEGURIDAD SOCIAL Y CONCEPTOS DE RECAUDACIÓN CONJUNTA Y DE LA BASE SUJETA A RETENCIÓN DEL IRPF Y APORTACIÓN DE LA EMPRESA

CONCEPTO	BASE	TIPO	APORTACIÓN EMPRESA
1. Contingencias comunes			
Importe remuneración mensual.....	_____		
Importe prorrateo pagas extraordinarias.....	_____		
TOTAL.....	_____		
AT y EP.....	_____		
2. Contingencias profesionales y conceptos de recaudación conjunta.....			
Desempleo.....	_____		
Formación Profesional.....	_____		
Fondo Garantía Salarial.....	_____		
3. Cotización adicional horas extraordinarias.....	_____		
4. Base sujeta a retención del IRPF.....	_____		

5.4 Remuneration and payslips

The **header** on the payslip must include fundamental data to **identify both the company and the employee**.

Company data: name, CIF (tax identification number) and Social Security Account code

Employee data: name, DNI (national identity card number), Social Security number, job category, contribution group, and tenure.

These employee data are **very important**. Often, an employee has been at the company for a long time and has been promoted but only his or her initial position appears in the contract.

However, the company payslip recognizes the employee's new position, so they are able to demonstrate the real position they hold.

Some models of payslip make a distinction between tenure and the date of entry into the company, which may be later than tenure if the company has been taken over or if the employee's tenure at another company has been recognized. For salary purposes, the important thing is tenure.

5.4 Remuneration and payslips

PERIOD COVERED

The period covered by the payslip is shown below the heading.

The month and the number of days covered by the payslip must be indicated (e.g. from March 1st to March 31st, 2019).

The total number of days covered by the payslip must also be indicated. This can be done in one of three ways:

- by indicating the precise number of days in the period (28, 29, 30 or 31),
- by indicating 30 days for the month, irrespective of which month the payslip covers, or
- by indicating the number of working days in the month (usually 22).

The way this is indicated depends on how the company keeps its accounts and what is established in the Collective Agreement.

5.4 Remuneration and payslips

Salary remuneration and non-salary remuneration

Salaries are the remuneration an employee is paid for his or her services. This remuneration always includes base salary. Depending on the remuneration system established by the Collective Agreement, other concepts may appear, e.g. supplements, bonuses, tenure, etc.

The company may also include extra bonuses.

It is advisable to consult the Collective Agreement to see whether all the concepts contained in that agreement have been paid. It is also advisable to consult the salary tables that usually appear at the end of the Agreement to see whether the payment corresponds to the position held.

If the employee's extra payments (*pagas extras*) are paid in 12 monthly payslips (instead of 14, i.e. *pagas extra prorrateadas*), this must be clearly indicated. The Collective Agreement for Pharmacy Offices allows for this possibility.

5.4 Remuneration and payslips

Non-salary remuneration

Non-salary payments, including allowances, transportation costs, and supplies, etc., also exist. These are generally payments for work-related expenses and are usually established in the Collective Agreement.

5.4 Remuneration and payslips

PAYMENT TABLES FOR PHARMACY OFFICE POSITIONS

Salario Base Mensual (14 pagas/año)								
	2016	Incremento salarial 2017 - 2%	Salario Total 2017	Incremento salarial 2018 - 1,5%	Salario Total 2018	Incremento salarial 2019 - 1,5%	Salario Total 2019	TOTAL INCREMENTO 2017-2019
Facultativos	1.763,61	35,27	1798,88	26,98	1825,87	27,39	1853,25	89,64
Auxilia Mayor Diplomado	1.305,13	26,10	1331,23	19,97	1351,20	20,27	1371,47	66,34
Auxiliar Diplomado	1.195,59	23,91	1219,50	18,29	1237,79	18,57	1256,36	60,77
Técnico en Farmacia	1.195,59	23,91	1219,50	18,29	1237,79	18,57	1256,36	60,77
Auxiliar de Farmacia	1.087,22	21,74	1108,96	16,63	1125,60	16,88	1142,48	55,26
Ayudante	1.019,33	20,39	1039,72	15,60	1055,31	15,83	1071,14	51,81

5.4 Remuneration and payslips

Deductions and withholdings

The payslip differentiates between gross salary and net salary because companies act as a tax collector for the Spanish Ministry of Finance and Civil Service.

A) Social Security Deductions. Social Security deductions are made up of company contributions and employee contributions.

Company contributions appear on the payslip, while employee contributions are deducted from the employee's salary.

Contingency	Company	Employee
Base contingency	23,60 %	4,70 %
Dole payments	5,50 %	1,55 %
Prof training	0,60 %	0,10 %
Fondo de Garantia Salarial	0,20 %	--

5.4 Remuneration and payslips

B) The withholding of personal income tax is a payment on account made in advance of the following year's tax declaration. The company sends the payment on behalf of the employee (by withholding it from the employee's salary) to the Ministry of Finance. The percentage of salary retained depends on the type of contract and the employee's personal circumstances.

Contribution base

The bottom of the payslip indicates the CONTRIBUTION BASE, which is used to calculate the employee's Social Security payments and his or her future retirement, unemployment and other benefits.

The base comprises all salary-related concepts and the proportional part of the extra payments (since there are only 12 bases per year).

5.4 Remuneration and payslips

GROSS SALARY AND NET SALARY

Gross salary is the sum of all the employee's salary and non-salary compensations.

All the above contributions and withholdings must be deducted from this gross salary.

These are the calculations for determining how much is to be transferred to the employee's bank account. Workers often think their salary is made up only of this net (or liquid) salary, which is what they see in their bank account.

However, their real salary is the gross salary, since the above deductions and withholdings are part of their salary.

Thanks to these contributions workers have the right to receive, for example, sickness benefit, unemployment benefit and retirement pensions.

The employee's income tax withholdings will be taken into account when they file their annual income tax return.

5.4 Remuneration and payslips

Payslips may be delivered to each worker **on paper** or in **electronic format** by, for example, downloading them from the company's Intranet.

Although a worker signs for the payslip or receives it electronically and the amount is transferred to their bank, this does not imply that they accept it and if they are not satisfied with the amount they have received, they can dispute it. Payslips are fundamental documents when claims are made against a company because they show a lot of information that can be presented when claiming amounts that have not been paid or compensation in the case of dismissal. Since it is a company document, it is one's best proof of salary.

The payslip is the first document an attorney will ask an employee to present if the employee ends up in court.

5.4 Remuneration and payslips

UNDECLARED PAYMENTS ('PAYMENTS IN BLACK')

Unfortunately, **many companies pay part of their employees' salaries in undeclared ('black') payments**, i.e. without including them on the employee's payslip. In this way, they save on the contributions and other payments they have to make.

This **greatly harms employees** because it reduces their contribution bases. This means that when they receive unemployment, disability or retirement benefits, for example, these are calculated from the company's 'official payslip' rather than the remunerations they have actually received from their employer.

For example, suppose an employee has an actual working day of 8 hours but officially only a part-time contract. Their employer pays half of their compensation in their payslip and the other half cash-in-hand in an envelope. When this employee collects unemployment benefit or receives their pension, they will be paid commensurate to what they have received **officially**, i.e. only 50% of what they should receive for the hours they have **actually worked**.

5.4 Remuneration and payslip

For example, below is the payslip of a **full-time, single Assistant Pharmacist with no children**. His gross salary is the sum of his accruals, i.e. 1,872.91 euros.

CUANTIA	PRECIO	CONCEPTO		DEVENGOS	DEDUCCIONES	
30,00	59,963	13	<u>*Sueldo base</u>	<u>1.798,88</u>		
30,00	2,468	16	*Plus de adjuntia	74,03		
		995	COTIZACION CONT.COMU 4,70		102,12	
		996	COTIZACION FORMACION 0,10		2,17	
		997	COTIZACION DESEMPLEO 1,55		33,68	
		999	TRIBUTACION I.R.P.F.14,71		275,51	
REM. TOTAL	P.P.EXTRAS	BASE S.S.	BASE A.T. Y DES.	BASE I.R.P.F.	T. DEVENGADO	T. A DEDUCIR
1.872,91	299,82	2.172,73	2.172,73	1.872,91	1.872,91	413,48

* Percepciones Salariales sujetas a Cot. S.S.

- Percepciones no Salariales excluidas Cot. S.S.

FECHA 31 MARZO LEGANES	2017	SELLO EMPRESA	RECIBI		
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5.5. Collective agreement

The 25th Pharmacy Offices' Agreement has been declared void by the *Audiencia Nacional* (Spanish Supreme Court) on the grounds that representation by the Unión General de Trabajadores labor union (UGT) is not sufficient to sign a state collective agreement of general effectiveness.

This agreement had been registered for over two years but had not been published in the BOE (Spanish State Gazette) and is considered not to be in force.

As long as this agreement is not in force, the previous agreement remains effective and its provisions apply.

The 25th Agreement is expected to be approved shortly, so we will now review the main chapters we should know if we are going to work in a Pharmacy Office

5.5. Collective agreement

Chapter II professional classification

All professional groups and subgroups are defined:

Artículo 10. Grupos y subgrupos profesionales.

1. El personal afectado por este Convenio se clasificará, en razón de las aptitudes profesionales, titulaciones y contenido general de la prestación, en los siguientes grupos y subgrupos profesionales:

I. Grupo primero: Personal Facultativo.

- a. Farmacéutico Regente.
- b. Farmacéutico Sustituto.
- c. Farmacéutico Adjunto.
- d. Facultativo.

II. Grupo segundo: Personal Técnico.

- a. Técnico en Farmacia.
- b. Auxiliar Mayor Diplomado (a extinguir).
- c. Auxiliar Diplomado (a extinguir).

III. Grupo tercero: Personal Auxiliar de Farmacia.

- a. Auxiliar de Farmacia.
- b. Ayudante (a extinguir).
- c. Ayudante en Formación (a extinguir).

IV. Grupo cuarto: Personal Administrativo.

- a. Jefe Administrativo.
- b. Administrativo.
- c. Jefe de Sección (a extinguir).
- d. Contable (a extinguir).
- e. Oficial Administrativo (a extinguir).
- f. Auxiliar Administrativo (a extinguir).
- g. Aspirante (a extinguir).

V. Grupo quinto: Personal subalterno.

- a. Mozo (a extinguir).
- b. Personal de limpieza.

2. La definición, las funciones y las condiciones retributivas de los subgrupos profesionales declarados a extinguir serán las contenidas en la Disposición Transitoria y en el Anexo III de este Convenio.

5.5. Collective agreement

Chapter III refers to all types of contracts that can be drawn up and determines the probationary periods in a contract.

Chapter IV deals with internal promotion and promotions.

Chapter V indicates schedules, the work calendar, overtime, vacations, duty pharmacy, etc.

Chapter VI deals with permits, suspensions, leave and retirement.

Chapter VII deals with remuneration, salary tables, salary increases, extraordinary payments, supplements, etc.

Chapter XI deals with the disciplinary system.

Anything not recorded in a collective agreement is governed by the 1979 Spanish Workers' Statute (*Estatuto de los Trabajadores*), which is still in force.

5.5. Collective agreement

Tabla de retribuciones para el año 2017. XXV Convenio Oficina de Farmacia

	salario base mensual (catorce pagas por año)	Plus Nocturnidad por hora	HE diurna laborable	HE diurna festiva	HE nocturna laborable	HE nocturna festiva	Total Hora Complementaria laborable	Total Hora complementaria festiva	Complemento diario guardia rural laborable	Complemento diario guardia rural festivo	Plus mensual farmacéutico regente	Plus mensual farmacéutico sustituto	Plus mensual farmacéutico adjunto	Plus mensual facultativo
Facultativos.	1.798,88	2,16	24,94	31,06	31,06	34,12	16,10	21,76	14,18	16,32	135,82	135,82	74,03	74,03
Auxilia Mayor Diplomado (a extinguir).	1.331,23	1,59	18,36	22,90	22,90	25,29	11,90	16,10	10,65	12,35				
Auxiliar Diplomado (a extinguir).	1.219,50	1,47	16,89	20,98	20,98	23,13	10,88	14,74	9,53	10,88				
Técnico en Farmacia.	1.219,50	1,47	16,89	20,98	20,98	23,13	10,88	14,74	9,53	10,88				
Auxiliar de Farmacia.	1.108,96	1,37	15,31	19,16	19,16	21,08	9,99	13,37	9,53	10,88				
Ayudante (a extinguir).	1.039,72	1,24	14,40	17,91	17,91	19,73	9,30	12,59	9,53	10,88				
Jefe Administrativo.	1.321,52	1,59	18,25	22,79	22,79	25,05	11,90	15,99						
Jefe Sección (a extinguir).	1.219,50	1,47	16,89	20,98	20,98	23,13	10,88	14,74						
Contable (a extinguir).	1.164,83	1,37	16,10	20,06	20,06	22,10	10,42	14,06						
Administrativo.	1.164,83	1,37	16,10	20,06	20,06	22,10	10,42	14,06						
Oficial Administrativo(a extinguir).	1.108,96	1,37	15,31	19,16	19,16	21,08	9,99	13,37						
Auxiliar Administrativo Caja(a extinguir).	1.005,71	1,24	13,93	17,34	17,34	19,04	9,07	12,13						
Mozo (a extinguir)	1.005,71	1,24	13,93	17,34	17,34	19,04	9,07	12,13						
Personal de limpieza.	1.005,71	1,24	13,93	17,34	17,34	19,04	9,07	12,13						