

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

*Invoice Processing KPI's*

*For the month of April FY22*

## 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. 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.*

- *This document does not constitute an audit of compliance with any federal law, rule or regulation.*
- *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.*
- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**April 30, 2022**

*Overview:*

*Effective March 1st, 2018, the Puerto Rico Department of the Treasury (Treasury) implemented an online invoice registry (AP Portal) for 3rd party vendors to report all invoices dated from said date onward. Government Agencies (Agencies) were instructed by Treasury to upload all valid 3rd party vendor invoices dated prior to March 1st, 2018 into the AP Portal.*

*Invoice Processing General Overview:*

*Per Treasury's Circular Letter 1300-22-18, 3rd party vendors are responsible for submitting physical invoices to Agencies as well as uploading them to the AP Portal. Agencies are instructed to process only those physical invoices that are also registered in the AP Portal. For an invoice to be considered as processed, Agencies must verify budget availability and compliance of supporting documentation. Once invoices are processed and approved for payment, a payment voucher is generated and sent to Treasury.*

*Purpose of Report:*

*This report presents, for each individual Agency, the actual unprocessed invoice backlog reported in Treasury's AP Portal and compares it to the average monthly processed vouchers count (for FY 2020) to determine the length of time (in months) expected to process the complete backlog, assuming zero invoice inflow.*

*Limitations:*

*Invoice processing FTE's have not yet been determined for each Agency, said information is pending to be received for further analysis including, but not limited to, invoices processing capacity per FTE and possible FTE's required for complete backlog processing in a given timeframe.*

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog Executive Summary as of April 30, 2022**  
*(figures in thousands)*

**Top Five Agencies by Total Unprocessed Invoice Amount**

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
071	Department of Health	\$229,898	7.00
123	Families and Children Administration	38,979	10.00
271	Office of Information and Communication Technologies	34,461	6.50
025	Hacienda (entidad interna - fines de contabilidad)	29,504	5.75
045	Department of Public Safety	29,379	2.50
Total Top Five		\$362,221	
All Other		265,684	
<b>Total All Agencies</b>		<b>\$627,905</b>	

**Top Five Agencies by Estimated Months to Process Complete Invoice Backlog**

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
010	General Court of Justice	\$3,313	60.25
221	Emergency Medical Services Corps	0	12.00
031	General Services Administration	9,793	10.25
123	Families and Children Administration	38,979	10.00
050	Department of Natural and Environmental Resources	18,326	8.00
Total Top Five		\$70,410	
All Other		557,494	
<b>Total All Agencies</b>		<b>\$627,905</b>	

**Historical Information**

	February	March	April
Total Unprocessed Invoices	\$558,761	\$561,530	\$627,905
Ending A/P Balance	794,110	749,767	830,517
Percentage of Invoices Unprocessed	70%	75%	76%
MoM Change in Unprocessed Invoices	(8.9)%	0.5%	11.8%

Puerto Rico Department of Treasury | AAFAP

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2022

(figures in thousands)

ID	Agency	LTM April FY22	Unprocessed Invoices In AP Portal as of 04/30/2022		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	14	825	\$ 3,313	N/A	60.25
14	Environmental Quality Board	109	629	5,375	2.00	5.75
15	Office of the Governor	194	906	2,018	N/A	4.75
16	Office of Management and Budget	57	56	1,147	N/A	1.00
18	Planning Board	71	106	456	N/A	1.50
21	Emergency Management and Disaster Administration Agency	-	441	4,476	N/A	N/A
22	Office of the Commissioner of Insurance	25	89	2,016	N/A	3.50
23	Department of State	133	293	1,023	N/A	2.25
24	Department of the Treasury	266	80	2,897	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	628	3,685	29,504	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	52	543	N/A	N/A
28	Commonwealth Election Commission	129	480	2,088	N/A	3.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	25	69	N/A	1.25
31	General Services Administration	65	674	9,793	N/A	10.25
34	Investigation, Prosecution and Appeals Commission	14	32	16	N/A	2.25
35	Industrial Tax Exemption Office	-	309	562	N/A	N/A
37	Civil Rights Commission	13	30	42	N/A	2.25
38	Department of Justice	306	1,890	15,832	N/A	6.25
40	Puerto Rico Police Department	-	595	1,061	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99	64	N/A	N/A
43	Puerto Rico National Guard	538	1,638	11,601	N/A	3.00
45	Department of Public Safety	1,227	3,157	29,379	N/A	2.50
49	Department of Transportation and Public Works	451	2,126	26,247	10.00	4.75
50	Department of Natural and Environmental Resources	304	2,453	18,326	2.00	8.00
55	Department of Agriculture	130	536	2,474	N/A	4.25
60	Citizen's Advocate Office (Ombudsman)	26	30	72	N/A	1.25
62	Cooperative Development Commission	26	34	38	N/A	1.25
65	Public Services Commission	-	138	303	N/A	N/A
67	Department of Labor and Human Resources	313	1,475	10,538	7.00	4.75
68	Labor Relations Board	12	7	18	N/A	0.50
69	Department of Consumer Affairs	84	78	104	N/A	1.00
71	Department of Health	2,773	19,214	229,898	16.00	7.00
75	Office of the Financial Institutions Commissioner	58	59	440	N/A	1.00
78	Department of Housing	223	1,779	13,990	13.00	8.00
81	Department of Education	8,071	2,897	7,303	N/A	0.25
87	Department of Sports and Recreation	272	759	6,698	6.00	2.75
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,820	2,531	9,148	19.00	1.50
96	Women's Advocate Office	65	79	532	N/A	1.25
105	Industrial Commission	54	282	837	N/A	5.25
120	Veterans Advocate Office	27	105	3,828	N/A	3.75
122	Department of the Family	455	2,271	24,927	4.00	5.00
123	Families and Children Administration	325	3,281	38,979	3.00	10.00
124	Minors Support Administration	68	208	5,146	2.00	3.00
126	Vocational Rehabilitation Administration	549	2,650	6,688	N/A	4.75
127	Administration for Socioeconomic Development of the Family	179	701	14,741	3.00	4.00

Puerto Rico Department of Treasury | AAFAP

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2022

(figures in thousands)

ID	Agency	LTM April FY22	Unprocessed Invoices In AP Portal as of 04/30/2022		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	-	210	1,877	N/A	N/A
137	Department of Correction and Rehabilitation	819	950	14,531	6.00	1.25
139	Parole Board	15	21	18	N/A	1.50
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	420	531	1,103	N/A	1.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	71	90	N/A	4.50
155	State Historic Preservation Office	25	87	346	N/A	3.50
189	Bureau of Forensic Sciences	47	76	871	N/A	1.75
220	Correctional Health	18	75	644	2.00	4.25
221	Emergency Medical Services Corps	0	1	0	N/A	12.00
224	Controller Especial Report Joint Commision	-	19	5	N/A	N/A
226	Joint Special Counsel on Legislative Donations	17	64	118	N/A	3.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	26	23	N/A	1.50
241	Administration for the Care and Development of the Childhood	206	280	2,666	N/A	1.25
242	PPD Central Committee	-	27	427	N/A	N/A
243	PNP Central Committee	-	21	121	N/A	N/A
244	PIP Central Committee	-	28	148	N/A	N/A
266	Office of Public Security Affairs	31	174	540	N/A	5.50
271	Office of Information and Communication Technologies	45	289	34,461	N/A	6.50
272	Office of the Inspector General	-	185	469	N/A	N/A
273	Permit Management Office	-	189	714	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	10	3	21	N/A	0.25
281	Office of the Electoral Comptroller	14	5	24	N/A	0.25
290	State Energy Office of Public Policy	-	939	1,275	N/A	N/A
291	Proyecto Dignidad	-	3	1	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	121	503	873	N/A	4.25
311	Gaming Commission	463	133	2,988	N/A	0.25
329	Social Economic Development Office	97	461	18,138	N/A	4.75
<b>Total unprocessed invoices (April 30, 2022)</b>				<b>\$ 627,905</b>		
Ending A/P Balance (April 30, 2022)				<b>\$ 830,517</b>		
% invoices unprocessed (April 30, 2022)				75.6%		
<b>Total unprocessed invoices (March 31, 2022)</b>				<b>\$ 561,530</b>		
Ending A/P Balance (March 31, 2022)				<b>\$ 749,767</b>		
% invoices unprocessed (March 31, 2022)				74.9%		
Increase / (Decrease) in total unprocessed invoices from prior month				11.8%		

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 2022**  
*(figures in thousands)*

ID	Agency	FY22		FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	493	\$ 1,745	328	\$ 1,565	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	825	\$ 3,313
14	Environmental Quality Board	152	3,106	148	1,430	146	587	136	131	47	121	-	-	629	5,375
15	Office of the Governor	147	401	136	307	154	218	308	456	160	636	1	0	906	2,018
16	Office of Management and Budget	32	248	16	455	6	444	2	0	-	-	-	-	56	1,147
18	Planning Board	50	311	29	96	12	33	9	4	6	12	-	-	106	456
21	Emergency Management and Disaster Administration Agency	-	-	29	237	270	1,882	75	1,491	67	865	-	-	441	4,476
22	Office of the Commissioner of Insurance	20	472	29	574	15	381	14	560	4	7	7	22	89	2,016
23	Department of State	143	574	54	204	45	198	37	39	13	8	1	0	293	1,023
24	Department of the Treasury	80	2,897	-	-	-	-	-	-	-	-	-	-	80	2,897
25	Hacienda (entidad interna - fines de contabilidad)	904	6,519	776	10,556	809	6,961	918	5,118	260	329	18	20	3,685	29,504
26	Retirement System for Government Employees and the Judiciary (Central System)	26	218	26	326	-	-	-	-	-	-	-	-	52	543
28	Commonwealth Election Commission	153	478	202	1,422	42	90	28	30	52	65	3	3	480	2,088
30	Office of Administration and Transformation of Human Resources in the Government of PR	11	50	7	8	5	5	1	0	1	5	-	-	25	69
31	General Services Administration	196	5,497	82	852	68	1,982	96	731	232	731	-	-	674	9,793
34	Investigation, Prosecution and Appeals Commission	2	2	8	2	5	1	14	11	3	1	-	-	32	16
35	Industrial Tax Exemption Office	11	5	17	11	133	201	145	343	3	2	-	-	309	562
37	Civil Rights Commission	4	8	9	12	8	8	7	5	2	9	-	-	30	42
38	Department of Justice	398	6,473	420	3,582	365	2,565	491	2,796	216	416	-	-	1,890	15,832
40	Puerto Rico Police Department	1	23	-	-	45	175	267	457	184	398	98	8	595	1,061
42	Puerto Rico Firefighters Corps	-	-	2	0	9	14	64	35	24	15	-	-	99	64
43	Puerto Rico National Guard	506	3,143	817	6,358	294	2,003	18	95	3	2	-	-	1,638	11,601
45	Department of Public Safety	1,289	11,375	817	10,312	821	6,771	133	843	96	76	1	2	3,157	29,379
49	Department of Transportation and Public Works	476	5,783	300	2,194	439	3,758	439	6,706	321	6,805	151	1,001	2,126	26,247
50	Department of Natural and Environmental Resources	788	9,509	614	4,906	617	2,625	338	989	55	277	41	20	2,453	18,326
55	Department of Agriculture	134	949	118	219	135	905	146	400	3	1	-	-	536	2,474
60	Citizen's Advocate Office (Ombudsman)	18	22	8	44	2	5	2	0	-	-	-	-	30	72
62	Cooperative Development Commission	2	0	17	7	2	11	12	19	-	-	1	0	34	38
65	Public Services Commission	1	3	1	35	70	102	28	127	38	35	-	-	138	303
67	Department of Labor and Human Resources	733	7,631	331	1,267	330	1,511	56	79	24	26	1	24	1,475	10,538
68	Labor Relations Board	6	18	1	0	-	-	-	-	-	-	-	-	7	18
69	Department of Consumer Affairs	22	33	7	3	21	46	24	20	4	2	-	-	78	104
71	Department of Health	6,384	79,777	3,545	49,535	2,713	27,695	2,848	21,179	1,548	37,701	2,176	14,011	19,214	229,898
75	Office of the Financial Institutions Commissioner	22	343	22	46	8	26	7	25	-	-	-	-	59	440
78	Department of Housing	660	4,414	809	6,550	306	2,373	2	652	2	0	-	-	1,779	13,990
81	Department of Education	5	43	100	398	144	399	481	2,098	1,392	3,073	775	1,293	2,897	7,303
87	Department of Sports and Recreation	286	321	83	4,103	65	674	105	154	201	1,410	19	37	759	6,698
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	1,567	6,329	358	1,514	201	276	116	388	195	544	94	97	2,531	9,148
96	Women's Advocate Office	23	221	40	278	6	6	10	27	-	-	-	-	79	532
105	Industrial Commission	160	366	37	104	37	273	35	60	13	35	-	-	282	837
120	Veterans Advocate Office	7	10	22	2,268	46	963	24	532	6	55	-	-	105	3,828
122	Department of the Family	624	4,682	466	7,119	519	9,801	485	2,533	177	792	-	-	2,271	24,927
123	Families and Children Administration	763	11,288	988	8,207	551	8,048	722	10,787	121	524	136	125	3,281	38,979
124	Minors Support Administration	56	2,396	41	936	45	547	50	806	16	461	-	-	208	5,146
126	Vocational Rehabilitation Administration	796	2,438	463	1,023	482	1,425	615	1,149	287	651	7	2	2,650	6,688
127	Administration for Socioeconomic Development of the Family	196	5,760	110	1,434	216	2,243	88	2,246	64	2,857	27	201	701	14,741
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	1	3	-	-	57	1,127	79	606	49	90	24	50	210	1,877
137	Department of Correction and Rehabilitation	625	8,921	218	3,879	84	1,507	8	202	9	17	6	5	950	14,531
139	Parole Board	13	5	3	7	-	-	2	1	2	4	1	0	21	18
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	351	782	117	151	23	42	34	121	6	7	-	-	531	1,103
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	28	14	5	61	2	0	16	5	20	9	-	-	71	90
155	State Historic Preservation Office	40	139	18	66	21	119	7	22	1	1	-	-	87	346
189	Bureau of Forensic Sciences	69	855	6	8	1	8	-	-	-	-	-	-	76	871
220	Correctional Health	40	514	25	109	10	21	-	-	-	-	-	-	75	644
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 2022**  
*(figures in thousands)*

ID	Agency	FY22		FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
224	Controller Especial Report Joint Commision	4	1	11	2	4	1	-	-	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	10	12	15	7	21	64	11	17	7	18	-	-	64	118
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	25	23	1	0	-	-	-	-	-	-	-	-	26	23
241	Administration for the Care and Development of the Childhood	140	1,933	67	497	40	184	29	42	4	10	-	-	280	2,666
242	PPD Central Committee	-	-	19	425	8	2	-	-	-	-	-	-	27	427
243	PNP Central Committee	-	-	20	104	-	-	-	-	1	17	-	-	21	121
244	PIP Central Committee	-	-	28	148	-	-	-	-	-	-	-	-	28	148
266	Office of Public Security Affairs	22	322	23	57	125	155	2	1	2	4	-	-	174	540
271	Office of Information and Communication Technologies	91	4,389	183	29,016	14	1,056	1	1	-	-	-	-	289	34,461
272	Office of the Inspector General	60	170	110	174	15	125	-	-	-	-	-	-	185	469
273	Permit Management Office	33	277	35	153	70	176	51	109	-	-	-	-	189	714
279	COM APELATIVA SERVICIO PUBLICO	3	21	-	-	-	-	-	-	-	-	-	-	3	21
281	Office of the Electoral Comptroller	4	21	-	-	-	-	1	3	-	-	-	-	5	24
290	State Energy Office of Public Policy	272	249	156	113	21	21	397	764	93	129	-	-	939	1,275
291	Proyecto Dignidad	-	-	3	1	-	-	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	306	400	127	384	70	90	-	-	-	-	-	-	503	873
311	Gaming Commission	122	2,740	11	249	-	-	-	-	-	-	-	-	133	2,988
329	Social Economic Development Office	58	8,846	144	1,614	126	1,998	107	3,838	24	1,841	2	0	461	18,138
<b>Total</b>		<b>20,665</b>	<b>\$ 216,521</b>	<b>13,836</b>	<b>\$ 167,942</b>	<b>11,036</b>	<b>\$ 95,352</b>	<b>10,162</b>	<b>\$ 69,918</b>	<b>6,064</b>	<b>\$ 61,249</b>	<b>3,590</b>	<b>\$ 16,923</b>	<b>65,353</b>	<b>\$ 627,905</b>