



Requirement 2 (E)

GOVERNMENT OF PUERTO RICO
D e p a r t m e n t o f t h e T r e a s u r y

Puerto Rico Department of Treasury
Invoice Processing KPI's
For the month of April FY23

Disclaimer

- *The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda 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 Hacienda, 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

- *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 Hacienda should clarification be*
- *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, 2023

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 2023) 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.

Note on Excluded Data:

and will be assigned to the appropriate agency in the following report when appropriate.

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Executive Summary as of April 30, 2023
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
071	Department of Health	\$209,258	6.75
049	Department of Transportation and Public Works	45,535	1.75
025	Hacienda (entidad interna - fines de contabilidad)	42,625	7.00
045	Department of Public Safety	36,149	3.25
050	Department of Natural and Environmental Resources	33,158	7.00
Total Top Five		\$366,724	
All Other		224,123	
Total All Agencies		\$590,848	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
010	General Court of Justice	\$3,801	32.25
031	General Services Administration	12,118	9.75
329	Social Economic Development Office	15,188	8.00
028	Commonwealth Election Commission	3,371	7.50
050	Department of Natural and Environmental Resources	33,158	7.00
Total Top Five		\$67,636	
All Other		523,212	
Total All Agencies		\$590,848	

Historical Information

	February	March	April
Total Unprocessed Invoices	\$723,686	\$606,899	\$590,848
Ending A/P Balance	924,206	801,447	1,019,097
Percentage of Invoices Unprocessed	78%	76%	58%
MoM Change in Unprocessed Invoices	(3.0)%	(16.1)%	(2.6)%

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2023

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM April FY23 Monthly Average Processed Vouchers	as of 04/30/2023 Total Count Total Amount		
10	General Court of Justice	10	1,153 \$ 3,801	N/A	32.25
14	Environmental Quality Board	109	714 7,666	2.00	6.50
15	Office of the Governor	220	57 135	N/A	0.25
16	Office of Management and Budget	65	84 1,167	N/A	1.25
18	Planning Board	74	137 3,082	N/A	1.75
21	Emergency Management and Disaster Administration Agency	-	432 4,322	N/A	N/A
22	Office of the Commissioner of Insurance	39	28 314	N/A	0.75
23	Department of State	126	68 305	N/A	0.50
24	Department of the Treasury	295	101 2,115	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	630	4,360 42,625	N/A	7.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	78 621	N/A	N/A
28	Commonwealth Election Commission	76	568 3,371	N/A	7.50
30	Office of Administration and Transformation of Human Resources in the Government	30	13 18	N/A	0.50
31	General Services Administration	99	953 12,118	N/A	9.75
34	Investigation, Prosecution and Appeals Commission	10	8 1	N/A	0.75
37	Civil Rights Commission	12	17 22	N/A	1.50
38	Department of Justice	316	740 6,270	N/A	2.25
40	Puerto Rico Police Department	-	7 2	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99 64	N/A	N/A
43	Puerto Rico National Guard	481	364 5,787	N/A	0.75
45	Department of Public Safety	1,119	3,694 36,149	N/A	3.25
49	Department of Transportation and Public Works	540	959 45,535	10.00	1.75
50	Department of Natural and Environmental Resources	467	3,315 33,158	2.00	7.00
55	Department of Agriculture	132	727 4,217	N/A	5.50
60	Citizen's Advocate Office (Ombudsman)	31	31 48	N/A	1.00
62	Cooperative Development Commission	22	16 98	N/A	0.75
65	Public Services Commission	-	3 8	N/A	N/A
67	Department of Labor and Human Resources	317	1,372 8,829	7.00	4.25
68	Labor Relations Board	15	2 15	N/A	0.25
69	Department of Consumer Affairs	82	85 137	N/A	1.00
71	Department of Health	3,005	19,917 209,258	16.00	6.75
75	Office of the Financial Institutions Commissioner	88	7 25	N/A	-
78	Department of Housing	290	1,298 7,964	13.00	4.50
81	Department of Education	10,735	3,127 8,860	N/A	0.25
87	Department of Sports and Recreation	334	337 1,762	6.00	1.00
89	Horse Racing Industry and Sport Administration	-	4 3	N/A	N/A
95	Mental Health and Addiction Services Administration	2,150	2,096 10,032	19.00	1.00
96	Women's Advocate Office	68	112 602	N/A	1.75
105	Industrial Commission	51	265 737	N/A	5.25
120	Veterans Advocate Office	30	158 4,359	N/A	5.25
122	Department of the Family	473	883 8,295	4.00	1.75
123	Families and Children Administration	399	2,584 28,329	3.00	6.50
124	Minors Support Administration	66	82 2,405	2.00	1.25
126	Vocational Rehabilitation Administration	600	1,147 3,661	N/A	2.00
127	Administration for Socioeconomic Development of the Family	146	830 12,481	3.00	5.75
133	Natural Resources Administration	-	211 1,877	N/A	N/A
137	Department of Correction and Rehabilitation	996	746 10,753	6.00	0.75

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2023

(figures in thousands)

ID	Agency	LTM April FY23	Unprocessed Invoices In AP Portal as of 04/30/2023		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount		
139	Parole Board	15	12	21	N/A	0.75
152	Elderly and Retired People Advocate Office	397	154	474	N/A	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	33	30	N/A	2.00
155	State Historic Preservation Office	33	56	606	N/A	1.75
189	Bureau of Forensic Sciences	62	147	1,174	N/A	2.25
220	Correctional Health	29	119	782	2.00	4.00
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
226	Joint Special Counsel on Legislative Donations	16	64	113	N/A	4.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	4	3	N/A	0.25
241	Administration for the Care and Development of the Childhood	271	435	6,771	N/A	1.50
242	PPD Central Committee	-	5	2	N/A	N/A
243	PNP Central Committee	-	21	121	N/A	N/A
244	PIP Central Committee	-	11	53	N/A	N/A
266	Office of Public Security Affairs	28	11	72	N/A	0.50
271	Office of Information and Communication Technologies	57	143	27,802	N/A	2.50
279	COM APELATIVA SERVICIO PUBLICO	11	14	14	N/A	1.25
281	Office of the Electoral Comptroller	12	5	34	N/A	0.50
291	Proyecto Dignidad	-	3	1	N/A	N/A
298	Public Service Regulatory Board	95	54	265	N/A	0.50
311	Gaming Commission	441	257	3,922	N/A	0.50
329	Social Economic Development Office	67	533	15,188	N/A	8.00

Total unprocessed invoices (April 30, 2023)	\$	590,848
Ending A/P Balance (April 30, 2023)	\$	1,019,097
% invoices unprocessed (April 30, 2023)		58.0%

Total unprocessed invoices (March 31, 2023)	\$	606,899
Ending A/P Balance (March 31, 2023)	\$	801,447
% invoices unprocessed (March 31, 2023)		75.7%

Increase / (Decrease) in total unprocessed invoices from prior month (2.6)%

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 2023
(figures in thousands)

ID	Agency	FY23		FY22		FY21		FY20		FY19		FY18 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	232	\$ 353	589	\$ 1,881	328	\$ 1,565	1	\$ 0	1	\$ 0	2	\$ 1	1,153	\$ 3,801
14	Environmental Quality Board	112	2,617	130	2,789	143	1,422	147	587	135	130	47	121	714	7,666
15	Office of the Governor	56	135	-	-	-	-	-	-	1	0	-	-	57	135
16	Office of Management and Budget	81	1,135	3	32	-	-	-	-	-	-	-	-	84	1,167
18	Planning Board	114	3,005	8	52	4	6	5	14	5	3	1	2	137	3,082
21	Emergency Management and Disaster Administration Agency	-	-	-	-	29	237	268	1,859	74	1,491	61	735	432	4,322
22	Office of the Commissioner of Insurance	27	314	-	-	-	-	1	0	-	-	-	-	28	314
23	Department of State	63	299	2	2	1	1	-	-	2	4	-	-	68	305
24	Department of the Treasury	101	2,115	-	-	-	-	-	-	-	-	-	-	101	2,115
25	Hacienda (entidad interna - fines de contabilidad)	926	16,761	838	6,555	729	10,447	758	4,606	899	4,020	210	236	4,360	42,625
26	Retirement System for Government Employees and the Judiciary (Central System)	16	51	36	244	26	326	-	-	-	-	-	-	78	621
28	Commonwealth Election Commission	183	1,575	60	191	200	1,416	42	90	28	30	55	68	568	3,371
30	Office of Administration and Transformation of Human Resources in the Government of PR	6	7	3	2	2	2	1	1	-	-	1	5	13	18
31	General Services Administration	329	4,684	157	3,218	80	852	66	1,936	88	698	233	731	953	12,118
34	Investigation, Prosecution and Appeals Commission	8	1	-	-	-	-	-	-	-	-	-	-	8	1
37	Civil Rights Commission	17	22	-	-	-	-	-	-	-	-	-	-	17	22
38	Department of Justice	386	4,838	140	567	120	307	79	510	13	47	2	1	740	6,270
40	Puerto Rico Police Department	-	-	-	-	-	-	2	1	5	1	-	-	7	2
42	Puerto Rico Firefighters Corps	-	-	-	-	2	0	9	14	64	35	24	15	99	64
43	Puerto Rico National Guard	182	4,463	39	323	116	847	21	69	6	86	-	-	364	5,787
45	Department of Public Safety	1,276	10,501	680	7,975	764	10,250	735	6,489	139	853	100	80	3,694	36,149
49	Department of Transportation and Public Works	914	43,656	34	211	2	0	3	3	6	1,664	-	-	959	45,535
50	Department of Natural and Environmental Resources	1,010	10,904	726	13,823	552	4,580	605	2,583	339	975	83	294	3,315	33,158
55	Department of Agriculture	214	2,302	117	399	114	217	135	905	144	392	3	1	727	4,217
60	Citizen's Advocate Office (Ombudsman)	11	14	9	11	7	17	2	5	2	0	-	-	31	48
62	Cooperative Development Commission	16	98	-	-	-	-	-	-	-	-	-	-	16	98
65	Public Services Commission	2	8	-	-	-	-	-	-	1	0	-	-	3	8
67	Department of Labor and Human Resources	716	5,279	283	2,318	162	467	167	696	30	54	14	16	1,372	8,829
68	Labor Relations Board	2	15	-	-	-	-	-	-	-	-	-	-	2	15
69	Department of Consumer Affairs	24	65	5	2	7	3	21	46	24	20	4	2	85	137
71	Department of Health	5,065	55,191	3,050	44,152	3,223	45,269	2,502	14,480	2,665	11,237	3,412	38,929	19,917	209,258
75	Office of the Financial Institutions Commissioner	7	25	-	-	-	-	-	-	-	-	-	-	7	25
78	Department of Housing	481	2,542	320	1,475	314	2,085	177	1,209	4	653	2	0	1,298	7,964
81	Department of Education	63	800	117	790	127	434	168	370	485	2,100	2,167	4,366	3,127	8,860
87	Department of Sports and Recreation	320	1,648	10	11	3	77	-	-	1	1	3	26	337	1,762
89	Horse Racing Industry and Sport Administration	-	-	-	-	-	-	4	3	-	-	-	-	4	3
95	Mental Health and Addiction Services Administration	885	7,030	392	591	260	1,297	190	240	92	249	277	625	2,096	10,032
96	Women's Advocate Office	52	277	14	78	32	232	6	6	8	8	-	-	112	602
105	Industrial Commission	47	170	159	422	25	52	21	64	12	29	1	0	265	737
120	Veterans Advocate Office	51	496	11	62	22	2,268	44	946	24	532	6	55	158	4,359
122	Department of the Family	726	6,190	141	1,183	7	801	5	16	3	6	1	99	883	8,295
123	Families and Children Administration	813	13,154	774	8,439	673	3,987	264	2,428	54	312	6	9	2,584	28,329
124	Minors Support Administration	74	2,110	4	49	1	27	-	-	1	1	2	218	82	2,405
126	Vocational Rehabilitation Administration	765	2,669	258	540	3	54	56	163	24	70	41	165	1,147	3,661
127	Administration for Socioeconomic Development of the Family	127	4,459	146	3,397	100	1,295	191	1,678	81	967	87	686	830	12,481
133	Natural Resources Administration	-	-	2	4	-	-	57	1,127	79	606	73	140	211	1,877
137	Department of Correction and Rehabilitation	526	7,858	178	1,915	28	317	14	663	-	-	-	-	746	10,753

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 2023
(figures in thousands)

ID	Agency	FY23		FY22		FY21		FY20		FY19		FY18 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
139	Parole Board	12	21	-	-	-	-	-	-	-	-	-	-	12	21
152	Elderly and Retired People Advocate Office	127	378	22	88	2	6	1	1	2	1	-	-	154	474
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	24	9	6	1	0	0	4	0	-	-	-	33	30
155	State Historic Preservation Office	50	604	-	-	-	-	6	2	-	-	-	-	56	606
189	Bureau of Forensic Sciences	84	423	53	738	9	5	1	8	-	-	-	-	147	1,174
220	Correctional Health	35	100	49	552	25	109	10	21	-	-	-	-	119	782
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	4	6	7	1	14	7	21	64	11	17	7	18	64	113
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	4	3	-	-	-	-	-	-	-	-	-	-	4	3
241	Administration for the Care and Development of the Childhood	350	6,390	49	325	12	22	17	29	6	4	1	1	435	6,771
242	PPD Central Committee	-	-	-	-	-	-	5	2	-	-	-	-	5	2
243	PNP Central Committee	-	-	-	-	20	104	-	-	-	-	1	17	21	121
244	PIP Central Committee	-	-	-	-	11	53	-	-	-	-	-	-	11	53
266	Office of Public Security Affairs	11	72	-	-	-	-	-	-	-	-	-	-	11	72
271	Office of Information and Communication Technologies	132	27,700	10	97	1	4	-	-	-	-	-	-	143	27,802
279	COM APELATIVA SERVICIO PUBLICO	14	14	-	-	-	-	-	-	-	-	-	-	14	14
281	Office of the Electoral Comptroller	4	31	-	-	-	-	-	-	1	3	-	-	5	34
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
298	Public Service Regulatory Board	54	265	-	-	-	-	-	-	-	-	-	-	54	265
311	Gaming Commission	249	3,826	8	96	-	-	-	-	-	-	-	-	257	3,922
329	Social Economic Development Office	77	4,844	58	3,173	141	1,305	125	1,993	107	3,838	25	35	533	15,188
Total		18,349	264,537	9,701	108,778	8,445	92,774	6,954	45,924	5,670	31,138	6,953	47,698	56,072	\$ 590,848