



**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

*Invoice Processing KPI's  
For the month of August FY24*

## 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 course*

- *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 required.*
- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**August 31, 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 2024) 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 | Hacienda**  
**Unprocessed Invoices Backlog Executive Summary as of August 31, 2023**  
*(figures in thousands)*

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

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
071	Department of Health	\$213,709		6.75
049	Department of Transportation and Public Works	45,908		1.50
045	Department of Public Safety	38,866		2.50
271	Office of Information and Communication Technologies	35,370		2.75
050	Department of Natural and Environmental Resources	28,189		6.50
Total Top Five		\$362,042		
All Other		145,889		
<b>Total All Agencies</b>		<b>\$507,930</b>		

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

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
153	Advocacy for Persons with Disabilities of the Commonwealth of Puer	\$46		8.50
014	Environmental Quality Board	8,159		8.25
120	Veterans Advocate Office	4,801		6.75
071	Department of Health	213,709		6.75
050	Department of Natural and Environmental Resources	28,189		6.50
Total Top Five		\$254,904		
All Other		253,027		
<b>Total All Agencies</b>		<b>\$507,930</b>		

**Historical Information**

	June	July	August
Total Unprocessed Invoices	\$552,886	\$573,926	\$507,930
Ending A/P Balance	848,766	772,779	681,407
Percentage of Invoices Unprocessed	65%	74%	75%
MoM Change in Unprocessed Invoices	(3.1)%	3.8%	(11.5)%

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2023**

(figures in thousands)

ID	Agency	LTM August FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 08/31/2023	Total Count	
10	General Court of Justice	8	1	\$ 3	0.25
14	Environmental Quality Board	88	725	8,159	8.25
15	Office of the Governor	227	62	265	0.25
16	Office of Management and Budget	73	116	1,092	1.50
18	Planning Board	79	96	1,689	1.25
21	Emergency Management and Disaster Administration Agency	-	119	824	N/A
22	Office of the Commissioner of Insurance	40	24	75	0.50
23	Department of State	118	59	945	0.50
24	Department of the Treasury	356	73	3,588	0.25
25	Hacienda (entidad interna - fines de contabilidad)	660	4,215	17,420	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	90	641	N/A
28	Commonwealth Election Commission	76	299	2,278	4.00
30	Office of Administration and Transformation of Human Resources in the Government	34	21	208	0.50
31	General Services Administration	107	383	2,624	3.50
34	Investigation, Prosecution and Appeals Commission	11	2	0	0.25
37	Civil Rights Commission	14	4	4	0.25
38	Department of Justice	305	172	1,229	0.50
40	Puerto Rico Police Department	-	8	3	N/A
43	Puerto Rico National Guard	468	155	1,341	0.25
45	Department of Public Safety	1,203	2,933	38,866	2.50
49	Department of Transportation and Public Works	524	827	45,908	1.50
50	Department of Natural and Environmental Resources	477	3,121	28,189	6.50
55	Department of Agriculture	155	761	3,667	5.00
60	Citizen's Advocate Office (Ombudsman)	29	2	1	-
62	Cooperative Development Commission	23	9	9	0.50
65	Public Services Commission	-	7	10	N/A
67	Department of Labor and Human Resources	344	729	4,388	2.00
68	Labor Relations Board	13	4	14	0.25
69	Department of Consumer Affairs	85	24	50	0.25
71	Department of Health	3,060	20,653	213,709	6.75
75	Office of the Financial Institutions Commissioner	97	11	74	-
78	Department of Housing	326	1,749	6,479	5.25
81	Department of Education	10,894	3,070	8,272	0.25
87	Department of Sports and Recreation	389	280	2,947	0.75
95	Mental Health and Addiction Services Administration	2,245	1,878	9,238	0.75
96	Women's Advocate Office	80	43	215	0.50
105	Industrial Commission	52	280	1,081	5.50
120	Veterans Advocate Office	26	178	4,801	6.75
122	Department of the Family	482	463	3,794	1.00
123	Families and Children Administration	419	955	10,534	2.25
124	Minors Support Administration	61	88	1,686	1.50
126	Vocational Rehabilitation Administration	591	1,110	3,809	2.00
127	Administration for Socioeconomic Development of the Family	143	894	13,656	6.25

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2023

(figures in thousands)

ID	Agency	LTM August FY24	Unprocessed Invoices In AP Portal as of 08/31/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
133	Natural Resources Administration	-	218	2,029	N/A
137	Department of Correction and Rehabilitation	962	396	5,033	0.50
139	Parole Board	14	19	73	1.25
152	Elderly and Retired People Advocate Office	393	162	458	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	143	46	8.50
155	State Historic Preservation Office	38	72	926	2.00
189	Bureau of Forensic Sciences	-	146	1,173	N/A
220	Correctional Health	25	18	270	0.75
226	Joint Special Counsel on Legislative Donations	16	30	15	2.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A
231	Health Advocate Office	20	6	6	0.25
241	Administration for the Care and Development of the Childhood	286	620	8,737	2.25
243	PNP Central Committee	-	3	54	N/A
244	PIP Central Committee	-	1	9	N/A
266	Office of Public Security Affairs	23	34	214	1.50
271	Office of Information and Communication Technologies	57	163	35,370	2.75
279	COM APELATIVA SERVICIO PUBLICO	14	7	32	0.50
281	Office of the Electoral Comptroller	12	3	20	0.25
291	Proyecto Dignidad	-	3	1	N/A
298	Public Service Regulatory Board	89	40	93	0.50
311	Gaming Commission	444	275	6,018	0.50
329	Social Economic Development Office	61	58	3,566	1.00
<b>Total unprocessed invoices (August 31, 2023)</b>				<b>\$ 507,930</b>	
Ending A/P Balance (August 31, 2023)				<b>\$ 681,407</b>	
% invoices unprocessed (August 31, 2023)				74.5%	
<b>Total unprocessed invoices (July 31, 2023)</b>				<b>\$ 573,926</b>	
Ending A/P Balance (July 31, 2023)				<b>\$ 772,779</b>	
% invoices unprocessed (July 31, 2023)				74.3%	
Increase / (Decrease) in total unprocessed invoices from prior month					(11.5)%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2023**  
*(figures in thousands)*

ID	Agency	FY24		FY23		FY22		FY21		FY20		FY19 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	1	\$ 3	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	1	\$ 3
14	Environmental Quality Board	28	417	96	2,696	130	2,789	143	1,422	146	584	182	251	725	8,159
15	Office of the Governor	56	243	4	22	-	-	-	-	-	-	2	0	62	265
16	Office of Management and Budget	54	490	60	602	2	1	-	-	-	-	-	-	116	1,092
18	Planning Board	13	286	77	1,393	3	5	2	4	-	-	1	1	96	1,689
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	6	122	76	640	37	62	119	824
22	Office of the Commissioner of Insurance	9	51	11	24	-	-	1	0	2	0	1	0	24	75
23	Department of State	27	858	30	84	-	-	-	-	-	-	2	4	59	945
24	Department of the Treasury	65	2,330	8	1,258	-	-	-	-	-	-	-	-	73	3,588
25	Hacienda (entidad interna - fines de contabilidad)	169	2,523	902	6,884	784	2,856	642	1,746	713	1,826	1,005	1,584	4,215	17,420
26	Retirement System for Government Employees and the Judiciary (Central System)	2	11	26	60	36	244	26	326	-	-	-	-	90	641
28	Commonwealth Election Commission	32	118	59	930	44	186	82	934	30	52	52	58	299	2,278
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	139	7	59	3	2	2	2	1	1	1	5	21	208
31	General Services Administration	86	724	144	930	51	151	21	46	20	57	61	716	383	2,624
34	Investigation, Prosecution and Appeals Commission	1	0	1	0	-	-	-	-	-	-	-	-	2	0
37	Civil Rights Commission	2	2	2	2	-	-	-	-	-	-	-	-	4	4
38	Department of Justice	122	1,067	48	159	-	-	-	-	1	0	1	2	172	1,229
40	Puerto Rico Police Department	-	-	1	1	-	-	-	-	2	1	5	1	8	3
43	Puerto Rico National Guard	103	703	50	638	-	-	1	-	1	-	-	-	155	1,341
45	Department of Public Safety	396	4,701	790	12,594	465	6,345	518	9,294	544	5,162	220	769	2,933	38,866
49	Department of Transportation and Public Works	175	11,766	645	34,134	2	1	2	0	2	2	1	4	827	45,908
50	Department of Natural and Environmental Resources	192	2,364	746	14,761	624	3,194	550	4,145	595	2,526	414	1,198	3,121	28,189
55	Department of Agriculture	117	598	127	1,263	117	289	115	218	136	905	149	394	761	3,667
60	Citizen's Advocate Office (Ombudsman)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
62	Cooperative Development Commission	4	5	5	3	-	-	-	-	-	-	-	-	9	9
65	Public Services Commission	-	-	6	10	-	-	-	-	-	-	1	0	7	10
67	Department of Labor and Human Resources	132	1,252	381	2,036	204	1,075	9	15	-	-	3	9	729	4,388
68	Labor Relations Board	3	14	1	1	-	-	-	-	-	-	-	-	4	14
69	Department of Consumer Affairs	8	26	15	21	-	-	-	-	1	3	-	-	24	50
71	Department of Health	2,074	30,542	4,259	34,853	2,662	38,993	3,126	44,982	2,487	14,400	6,045	49,939	20,653	213,709
75	Office of the Financial Institutions Commissioner	6	64	5	10	-	-	-	-	-	-	-	-	11	74
78	Department of Housing	236	1,419	788	3,335	293	706	267	672	160	346	5	1	1,749	6,479
81	Department of Education	3	11	48	547	72	445	127	434	168	370	2,652	6,466	3,070	8,272
87	Department of Sports and Recreation	119	1,428	146	1,480	10	11	1	1	-	-	4	27	280	2,947
95	Mental Health and Addiction Services Administration	341	3,012	347	3,286	384	567	253	1,283	189	232	364	858	1,878	9,238
96	Women's Advocate Office	22	83	19	130	1	0	-	-	1	2	-	-	43	215
105	Industrial Commission	24	187	34	217	161	422	25	52	21	64	15	139	280	1,081
120	Veterans Advocate Office	11	425	45	509	19	62	27	2,268	44	946	32	591	178	4,801
122	Department of the Family	232	2,067	223	1,716	3	9	3	1	2	1	-	-	463	3,794
123	Families and Children Administration	138	3,737	601	6,112	213	666	1	11	2	9	-	-	955	10,534
124	Minors Support Administration	26	534	55	1,000	4	49	1	27	-	-	2	76	88	1,686
126	Vocational Rehabilitation Administration	335	1,441	468	1,771	272	540	1	0	16	20	18	38	1,110	3,809
127	Administration for Socioeconomic Development of the Family	85	2,365	200	3,206	141	3,351	102	1,345	196	1,652	170	1,738	894	13,656
133	Natural Resources Administration	-	-	-	-	2	4	-	-	58	1,129	158	896	218	2,029
137	Department of Correction and Rehabilitation	275	4,148	93	826	25	42	-	-	3	16	-	-	396	5,033
139	Parole Board	5	50	14	23	-	-	-	-	-	-	-	-	19	73
152	Elderly and Retired People Advocate Office	49	196	90	207	21	51	1	2	1	1	-	-	162	458
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	13	4	113	35	11	6	1	0	1	0	4	0	143	46
155	State Historic Preservation Office	26	148	40	776	-	-	-	-	6	2	-	-	72	926
189	Bureau of Forensic Sciences	-	-	83	422	53	738	9	5	1	8	-	-	146	1,173
220	Correctional Health	4	148	14	122	-	-	-	-	-	-	-	-	18	270
226	Joint Special Counsel on Legislative Donations	3	14	2	0	6	0	8	1	9	0	2	0	30	15
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	6	6	-	-	-	-	-	-	-	-	-	-	6	6
241	Administration for the Care and Development of the Childhood	129	2,296	408	6,049	47	336	12	22	17	29	7	4	620	8,737
243	PNP Central Committee	-	-	-	-	17	-	2	37	-	-	1	17	3	54
244	PIP Central Committee	-	-	-	-	-	-	1	9	-	-	-	-	1	9
266	Office of Public Security Affairs	7	37	26	176	-	-	1	0	-	-	-	-	34	214
271	Office of Information and Communication Technologies	46	2,420	101	32,810	13	120	2	13	-	-	1	6	163	35,370
279	COM APELATIVA SERVICIO PUBLICO	6	32	1	1	-	-	-	-	-	-	-	-	7	32
281	Office of the Electoral Comptroller	2	17	-	-	-	-	-	-	-	-	1	3	3	20
291	Proyecto Dignidad	-	-	-	-	-	-	3	1	-	-	-	-	3	1
298	Public Service Regulatory Board	34	85	6	9	-	-	-	-	-	-	-	-	40	93
311	Gaming Commission	142	216	124	5,724	9	78	-	-	-	-	-	-	275	6,018
329	Social Economic Development Office	19	3,298	34	85	1	0	1	0	1	2	2	181	58	3,566
<b>Total</b>		<b>6,224</b>	<b>91,126</b>	<b>12,629</b>	<b>186,002</b>	<b>6,888</b>	<b>64,333</b>	<b>6,095</b>	<b>69,441</b>	<b>5,653</b>	<b>30,988</b>	<b>11,622</b>	<b>66,040</b>	<b>49,111</b>	<b>\$ 507,930</b>