



**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 February 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**  
**February 28, 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 2022) 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 February 28, 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	\$228,213		7.25
271	Office of Information and Communication Technologies	70,787		7.25
123	Families and Children Administration	51,733		11.00
025	Hacienda (entidad interna - fines de contabilidad)	41,703		7.00
049	Department of Transportation and Public Works	40,987		2.25
Total Top Five		\$433,423		
All Other		290,263		
<b>Total All Agencies</b>		<b>\$723,686</b>		

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

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
010	General Court of Justice	\$3,687		109.00
123	Families and Children Administration	51,733		11.00
078	Department of Housing	18,436		9.75
031	General Services Administration	9,186		9.25
329	Social Economic Development Office	12,495		8.00
Total Top Five		\$95,537		
All Other		628,149		
<b>Total All Agencies</b>		<b>\$723,686</b>		

**Historical Information**

	December	January	February
Total Unprocessed Invoices	\$758,145	\$746,043	\$723,686
Ending A/P Balance	910,313	913,206	924,206
Percentage of Invoices Unprocessed	83%	82%	78%
MoM Change in Unprocessed Invoices	2.3%	(1.6)%	(3.0)%

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2023

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM February FY23 Monthly Average Processed Vouchers	as of 02/28/2023 Total Count Total Amount		
10	General Court of Justice	10	1,090 \$ 3,687	N/A	109.00
14	Environmental Quality Board	113	703 6,888	2.00	6.25
15	Office of the Governor	211	219 476	N/A	1.00
16	Office of Management and Budget	66	88 1,163	N/A	1.25
18	Planning Board	77	164 2,007	N/A	2.25
21	Emergency Management and Disaster Administration Agency	-	447 4,540	N/A	N/A
22	Office of the Commissioner of Insurance	33	22 215	N/A	0.75
23	Department of State	129	53 679	N/A	0.50
24	Department of the Treasury	274	86 8,477	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	619	4,278 41,703	N/A	7.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	75 617	N/A	N/A
28	Commonwealth Election Commission	78	531 3,015	N/A	6.75
30	Office of Administration and Transformation of Human Resources in the Government	27	11 15	N/A	0.50
31	General Services Administration	94	858 9,186	N/A	9.25
34	Investigation, Prosecution and Appeals Commission	8	45 19	N/A	5.75
35	Industrial Tax Exemption Office	-	334 571	N/A	N/A
37	Civil Rights Commission	12	4 2	N/A	0.25
38	Department of Justice	313	1,768 7,421	N/A	5.75
40	Puerto Rico Police Department	-	598 1,051	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99 64	N/A	N/A
43	Puerto Rico National Guard	466	803 7,991	N/A	1.75
45	Department of Public Safety	1,080	3,786 38,829	N/A	3.50
49	Department of Transportation and Public Works	500	1,111 40,987	10.00	2.25
50	Department of Natural and Environmental Resources	403	3,184 38,005	2.00	8.00
55	Department of Agriculture	123	671 2,484	N/A	5.50
60	Citizen's Advocate Office (Ombudsman)	28	31 77	N/A	1.00
62	Cooperative Development Commission	20	52 128	N/A	2.50
65	Public Services Commission	-	2 6	N/A	N/A
67	Department of Labor and Human Resources	308	1,643 10,651	7.00	5.25
68	Labor Relations Board	16	1 14	N/A	-
69	Department of Consumer Affairs	85	80 120	N/A	1.00
71	Department of Health	2,739	20,041 228,213	16.00	7.25
75	Office of the Financial Institutions Commissioner	76	7 57	N/A	-
78	Department of Housing	261	2,550 18,436	13.00	9.75
81	Department of Education	10,496	3,123 8,670	N/A	0.25
87	Department of Sports and Recreation	290	180 1,226	6.00	0.50
89	Horse Racing Industry and Sport Administration	-	38 63	N/A	N/A
95	Mental Health and Addiction Services Administration	2,105	2,060 10,288	19.00	1.00
96	Women's Advocate Office	65	92 653	N/A	1.50
105	Industrial Commission	53	260 821	N/A	5.00
120	Veterans Advocate Office	30	194 4,656	N/A	6.50
122	Department of the Family	452	878 7,631	4.00	2.00
123	Families and Children Administration	377	4,106 51,733	3.00	11.00
124	Minors Support Administration	68	238 4,297	2.00	3.50
126	Vocational Rehabilitation Administration	540	2,991 7,190	N/A	5.50
127	Administration for Socioeconomic Development of the Family	143	927 19,119	3.00	6.50
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5 49	N/A	N/A

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2023

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal as of 02/28/2023		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog	
		LTM February FY23 Monthly Average Processed Vouchers	Total Count			Total Amount
133	Natural Resources Administration	-	218	2,029	N/A	N/A
137	Department of Correction and Rehabilitation	875	1,081	12,686	6.00	1.25
139	Parole Board	14	10	14	N/A	0.75
152	Elderly and Retired People Advocate Office	423	128	426	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	82	112	N/A	5.25
155	State Historic Preservation Office	32	112	568	N/A	3.50
189	Bureau of Forensic Sciences	71	148	1,175	N/A	2.00
220	Correctional Health	32	117	782	2.00	3.75
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
224	Controller Especial Report Joint Commision	-	22	9	N/A	N/A
226	Joint Special Counsel on Legislative Donations	16	66	117	N/A	4.25
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	17	9	18	N/A	0.50
241	Administration for the Care and Development of the Childhood	237	490	8,203	N/A	2.00
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	28	208	3,480	N/A	7.50
271	Office of Information and Communication Technologies	55	395	70,787	N/A	7.25
272	Office of the Inspector General	-	278	647	N/A	N/A
273	Permit Management Office	-	226	1,136	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	10	4	5	N/A	0.50
281	Office of the Electoral Comptroller	12	6	27	N/A	0.50
290	State Energy Office of Public Policy	-	1,334	1,567	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	93	37	147	N/A	0.50
311	Gaming Commission	391	372	12,216	N/A	1.00
329	Social Economic Development Office	65	522	12,495	N/A	8.00
and Total						
-						

**Total unprocessed invoices (February 28, 2023)** \$ **723,686**  
 Ending A/P Balance (February 28, 2023) \$ **924,206**  
 % invoices unprocessed (February 28, 2023) **78.3%**

**Total unprocessed invoices (January 31, 2023)** \$ **746,043**  
 Ending A/P Balance (January 31, 2023) \$ **913,206**  
 % invoices unprocessed (January 31, 2023) **81.7%**

Increase / (Decrease) in total unprocessed invoices from prior month **(3.0)%**

Puerto Rico Department of Treasury | Hacienda  
 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 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	166	\$ 236	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	1,090	\$ 3,687
14	Environmental Quality Board	100	1,809	131	2,818	143	1,422	147	587	135	130	47	121	703	6,888
15	Office of the Governor	41	109	26	20	92	239	58	108	1	0	1	-	219	476
16	Office of Management and Budget	83	1,131	5	32	-	-	-	-	-	-	-	-	88	1,163
18	Planning Board	70	1,786	38	76	29	96	12	33	9	4	6	12	164	2,007
21	Emergency Management and Disaster Administration Agency	-	-	-	-	29	237	270	1,882	74	1,491	74	930	447	4,540
22	Office of the Commissioner of Insurance	21	215	-	-	-	-	1	0	-	-	-	-	22	215
23	Department of State	48	673	2	2	1	1	-	-	2	4	-	-	53	679
24	Department of the Treasury	86	8,477	-	-	-	-	-	-	-	-	-	-	86	8,477
25	Hacienda (entidad interna - fines de contabilidad)	801	14,007	859	6,787	729	10,447	761	4,641	911	5,107	217	715	4,278	41,703
26	Retirement System for Government Employees and the Judiciary (Central System)	13	47	36	244	26	326	-	-	-	-	-	-	75	617
28	Commonwealth Election Commission	143	1,210	61	195	202	1,422	42	90	28	30	55	68	531	3,015
30	Office of Administration and Transformation of Human Resources in the Government of PR	4	5	3	2	2	2	1	1	-	-	1	5	11	15
31	General Services Administration	221	1,684	157	3,226	80	852	66	1,936	88	698	246	790	858	9,186
34	Investigation, Prosecution and Appeals Commission	9	2	6	3	8	2	5	1	14	11	3	1	45	19
35	Industrial Tax Exemption Office	21	7	14	6	17	11	133	201	145	343	4	3	334	571
37	Civil Rights Commission	4	2	-	-	-	-	-	-	-	-	-	-	4	2
38	Department of Justice	366	4,405	159	597	315	574	308	870	416	743	204	233	1,768	7,421
40	Puerto Rico Police Department	-	-	-	-	-	-	45	175	268	467	285	410	598	1,051
42	Puerto Rico Firefighters Corps	-	-	-	-	2	0	9	14	64	35	24	15	99	64
43	Puerto Rico National Guard	415	5,002	231	1,933	128	900	21	69	8	87	-	-	7,991	7,991
45	Department of Public Safety	1,261	12,799	696	8,285	790	10,276	803	6,537	138	853	98	79	3,786	38,829
49	Department of Transportation and Public Works	743	34,303	61	263	11	431	45	345	84	2,289	167	3,357	1,111	40,987
50	Department of Natural and Environmental Resources	855	15,653	741	13,886	562	4,614	605	2,583	335	975	86	295	3,184	38,005
55	Department of Agriculture	154	670	116	290	114	217	135	905	146	400	6	2	671	2,484
60	Citizen's Advocate Office (Ombudsman)	10	17	9	11	8	44	2	5	2	0	-	-	31	77
62	Cooperative Development Commission	21	93	2	0	14	5	2	11	12	19	1	0	52	128
65	Public Services Commission	1	6	-	-	-	-	-	-	1	0	-	-	2	6
67	Department of Labor and Human Resources	501	4,746	406	3,106	326	1,160	329	1,510	55	79	26	50	1,643	10,651
68	Labor Relations Board	1	14	-	-	-	-	-	-	-	-	-	-	1	14
69	Department of Consumer Affairs	18	47	5	2	8	3	21	46	24	20	4	2	80	120
71	Department of Health	4,937	68,527	3,175	46,880	3,268	47,288	2,558	15,289	2,680	11,263	3,423	38,966	20,041	228,213
75	Office of the Financial Institutions Commissioner	7	57	-	-	-	-	-	-	-	-	-	-	7	57
78	Department of Housing	604	4,201	822	4,682	813	6,527	306	2,373	2	652	3	0	2,550	18,436
81	Department of Education	59	611	116	789	128	434	168	370	485	2,100	2,167	4,366	3,123	8,670
87	Department of Sports and Recreation	165	1,188	10	11	1	1	-	-	1	1	3	26	180	1,226
89	Horse Racing Industry and Sport Administration	-	-	-	-	34	60	4	3	-	-	-	-	38	63
95	Mental Health and Addiction Services Administration	829	6,954	410	920	260	1,297	192	243	92	249	277	625	2,060	10,288
96	Women's Advocate Office	30	313	16	95	32	232	6	6	8	8	-	-	92	653
105	Industrial Commission	38	144	161	422	25	52	21	64	12	29	3	110	260	821
120	Veterans Advocate Office	71	787	19	62	27	2,268	45	947	24	532	8	59	194	4,656
122	Department of the Family	668	5,352	194	1,357	7	801	5	16	3	6	1	99	878	7,631
123	Families and Children Administration	654	12,980	843	9,937	994	8,168	548	8,038	741	10,850	326	1,761	4,106	51,733
124	Minors Support Administration	45	932	34	573	40	897	45	547	51	788	23	562	238	4,297
126	Vocational Rehabilitation Administration	614	1,950	495	921	447	997	488	1,441	614	1,172	333	709	2,991	7,190
127	Administration for Socioeconomic Development of the Family	273	6,805	158	3,776	107	1,367	201	1,768	85	2,215	103	3,188	927	19,119
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	-	-	4	48	1	1	5	49

Puerto Rico Department of Treasury | Hacienda  
 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 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
133	Natural Resources Administration	-	-	2	4	-	-	58	1,129	80	630	78	266	218	2,029
137	Department of Correction and Rehabilitation	578	7,163	280	2,901	139	1,340	63	1,071	8	202	13	9	1,081	12,686
139	Parole Board	10	14	-	-	-	-	-	-	-	-	-	-	10	14
152	Elderly and Retired People Advocate Office	98	328	25	89	2	6	1	1	2	1	-	-	128	426
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	14	27	25	10	5	61	2	0	16	5	20	9	82	112
155	State Historic Preservation Office	51	329	18	42	17	58	24	120	2	18	-	-	112	568
189	Bureau of Forensic Sciences	85	424	53	738	9	5	1	8	-	-	-	-	148	1,175
220	Correctional Health	33	100	49	552	25	109	10	21	-	-	-	-	117	782
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
224	Controller Especial Report Joint Commision	3	4	4	1	11	2	4	1	-	-	-	-	22	9
226	Joint Special Counsel on Legislative Donations	6	10	7	1	14	7	21	64	11	17	7	18	66	117
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	7	17	2	1	-	-	-	-	-	-	-	-	9	18
241	Administration for the Care and Development of the Childhood	261	5,292	90	1,272	66	484	39	184	30	962	4	10	490	8,203
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	34	2,948	22	314	23	57	125	155	2	1	2	4	208	3,480
271	Office of Information and Communication Technologies	115	32,802	79	7,893	185	29,029	14	1,056	2	7	-	-	395	70,787
272	Office of the Inspector General	65	133	88	215	110	174	15	125	-	-	-	-	278	647
273	Permit Management Office	22	119	48	580	35	153	70	176	51	109	-	-	226	1,136
279	COM APELATIVA SERVICIO PUBLICO	4	5	-	-	-	-	-	-	-	-	-	-	4	5
281	Office of the Electoral Comptroller	5	24	-	-	-	-	-	-	1	3	-	-	6	27
290	State Energy Office of Public Policy	147	128	520	412	156	113	21	21	397	764	93	129	1,334	1,567
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	-	-	1	0	1	150	2	150
298	Public Service Regulatory Board	37	147	-	-	-	-	-	-	-	-	-	-	37	147
311	Gaming Commission	324	11,848	39	156	9	212	-	-	-	-	-	-	372	12,216
329	Social Economic Development Office	50	290	58	3,173	144	1,317	125	1,993	115	3,847	30	1,875	522	12,495
Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>17,120</b>	<b>\$ 282,109</b>	<b>12,218</b>	<b>\$ 132,444</b>	<b>11,168</b>	<b>\$ 139,042</b>	<b>9,010</b>	<b>\$ 59,778</b>	<b>8,481</b>	<b>\$ 50,262</b>	<b>8,478</b>	<b>\$ 60,050</b>	<b>66,475</b>	<b>\$ 723,686</b>