

Requirement 2 (E)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

Puerto Rico Department of Treasury

Invoice Processing KPI's
For the month of March FY23

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Puerto Rico Department of the Treasury Central Accounting Area Invoice Processing Capacity Analysis March 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 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.

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Unprocessed Invoices Backlog Executive Summary as of March 31, 2023 (figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

	Total (\$) Unprocessed	Est. Months to Process
ID Agency	Invoices	Complete Backlog
071 Department of Health	\$207,929	6.75
049 Department of Transportation and Public Works	47,964	2.00
025 Hacienda (entidad interna - fines de contabilidad)	44,040	7.50
045 Department of Public Safety	36,808	3.50
123 Families and Children Administration	35,281	8.00
Total Top Five	\$372,022	
All Other	234,876	
Total All Agencies	\$606,899	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

	Total (\$) Unprocessed	Est. Months to Process
ID Agency	Invoices	Complete Backlog
010 General Court of Justice	\$3,733	112.25
031 General Services Administration	9,830	10.75
078 Department of Housing	13,640	8.25
123 Families and Children Administration	35,281	8.00
329 Social Economic Development Office	12,525	8.00
Total Top Five	\$75,010	
All Other	531,889	
Total All Agencies	\$606,899	

Historical Information	January	February	March
Total Unprocessed Invoices	\$746,043	\$723,686	\$606,899
Ending A/P Balance	913,206	924,206	801,447
Percentage of Invoices Unprocessed	82%	78%	76%
MoM Change in Unprocessed Invoices	(1.6)%	(3.0)%	(16.1)%

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

(figures in thousands)

Unprocessed Invoices In AP Portal

Part				Olipiocesseu	invoices in AF Fortai			
Description Processed Volume Processed Volume			LTM March FY23	as of	Estimated Months to			
10		-	Monthly Average	Total		Personnel Currently	Process Complete	
15 Office of the Governor 207 51 135 N/A 0.25 16 Office of the agement and Budget 207 209 1.488 N/A 1.50 18 Parming Board 208 208 N/A 1.74 19 Parming Board 208 208 N/A 1.74 19 Parming Board 208 208 N/A 1.74 10 Parming Board 208 208 N/A 1.74 10 Parming Board 208 208 N/A 1.74 10 Parming Board 208 208 N/A 0.75 20 Department of State 208 208 N/A 0.50 21 Department of State 208 208 N/A 0.50 22 Department of State 1.00 208 208 1.974 N/A 0.50 23 Department of State 1.00 208 208 1.974 N/A 0.50 24 Department of the Treasury 208 1.974 N/A 0.50 25 Hackenda (entidad interna - fines de contabilidad) 1.00 25 Hackenda (entidad interna - fines de contabilidad) 1.00 26 Commonwalth Election Commission 1.00 1.00 27 Commonwalth Election Commission 1.00 1.00 28 Commonwalth Election Commission 1.00 1.00 29 Parming Board 1.00 1.00 20 Commonwalth Election Commission 1.00 1.00 20 Commonwalth Election Commonwalth Election Commission 1.00 1.00 20 Commonwalth Election Commonwalth Election Commission 1.00 1.00 20 Part of Rico Policio Papartment 1.00 1.00 20 Papartment of Value Sand Guard 1.00 1.00 20 Papartment of Labora and Human Resources 1.00 1	ID	Agency	Processed Vouchers	Count	Total Amount	Processing Invoices	Invoice Backlog	
15 Office of the Governor 207 51 135 N/A 0.25	10	General Court of Justice	10	1,122 \$	3,733	N/A	112.25	
18 Planning Board								
1	16	Office of Management and Budget	63	99	1,468	N/A	1.50	
22 Office of the Commissioner of Insurance 36 23 250 N/A 0.75	18	Planning Board	70	120	2,839	N/A	1.75	
23 Department of State 120 65 1342 N/A 0.50 24 Department of the Tressury 279 65 1.974 N/A 0.25 25 Raterinade (enticlad interra - fines de contabilidad) 390 4.444 44,040 N/A 7.50 26 Raterinade System for Government Employees and the Judiciary (Central System) 7-76 6181 N/A N/A 27 Raterinade System for Government Employees and the Judiciary (Central System) 7-76 6181 N/A N/A 28 Commonwealth Electron Commission of Human Resources in the Government 88 29 9.80 N/A 1.00 29 Commonwealth Electron Commission of Human Resources in the Government 88 29 9.80 N/A 1.00 31 General Services Administration of Human Resources in the Government 89 60 1.00 N/A 0.25 32 General Services Administration 12 3 3 N/A 0.25 33 Commonwealth Electron Commission 12 3 3 N/A 0.25 34 Investigation, Prosecution and Appeals Commission 12 3 3 N/A 0.25 35 Department of Justice 304 706 5,990 N/A 0.75 36 Puerto Rico Police Department	21	Emergency Management and Disaster Administration Agency	-	447	4,540	N/A	N/A	
24 Department of the Treasury 279 65 1,974 1,975 1,975 Hackends enditidad internar- fines de contabilidad 500 4,444 44,040 N/A 7,50 5. Retirement System for Government Employees and the Judiciary (Central System) 7-4 760 3,141 N/A 7,50 5. Commonwealth Electricon Commission 74 560 3,141 N/A 7,50 5. Commonwealth Electricon Commission 74 560 3,141 N/A 7,50 5. Commonwealth Electricon Commission 74 560 3,141 N/A 7,50 6. Commonwealth Electricon Commission 7-2 9,830 N/A 10,75 7. Colvil Rights Commission 7-2 9,830 N/A 10,75 7. Colvil Rights Commission 7-2 7-3 9,830 N/A 10,75 7. Colvil Rights Commission 7-2 7-3 9-3 1,44 N/A 10,75 8. Department of Justice 7-2 7-3 9-3 1,44 N/A N/A 1,44 N/A 1,4	22	Office of the Commissioner of Insurance	36	23	250	N/A	0.75	
25 Nacienda (entidad internar - fines de contabilidad) 500 4,444 44,040 N/Λ	23	Department of State	120	65	342	N/A	0.50	
δ.8 Retirement System for Government Employees and the Judiciary (Central System) - 76 618 N/A N/A 30 Office of Administration and Transformation of Human Resources in the Government 28 21 92 N/A 0.75 31 General Services Administration 90 972 9,830 N/A 0.75 31 Investigation, Prosecution and Appeals Commission 12 3 3 N/A 0.25 32 Curil Right Commission 12 3 3 N/A 0.25 38 Department of Justice 304 706 5.990 N/A 0.25 38 Department of Justice - 586 1,044 N/A N/A 47 Puerto Rico Polite Conflicte 472 357 5,626 N/A 0.75 45 Puerto Rico Friefighters Corps 47 357 5,626 N/A 0.75 45 Puerto Rico Friefighters Corps 47 357 5,626 N/A 0.75 45	24	Department of the Treasury	279	65	1,974	N/A	0.25	
28	25	Hacienda (entidad interna - fines de contabilidad)	590	4,444	44,040	N/A	7.50	
30 Office of Administration and Transformation of Human Resources in the Government 90 972 9,830 N/A 10.75 31 General Services Administration 90 972 9,830 N/A 10.75 32 Investigation, Prosecution and Appeals Commission 9 6 1 1 N/A 0.25 33 Department of Justice 304 706 5,990 N/A 2.25 34 Department of Justice 304 706 5,990 N/A 2.25 35 Department of Justice - 586 1,044 N/A N/A 2.25 36 Department of Services Administration - 9 9 64 N/A N/A 1.25 37 Puetro Ricc Policic Department - 9 99 64 N/A N/A 1.25 38 Department of Puetro Ricc Policic Department - 9 99 64 N/A N/A 1.25 39 Puetro Ricc Policic Department - 9 99 64 N/A N/A 1.25 30 Department of Public Safety - 9 99 64 N/A N/A 1.25 31 Department of Public Safety - 9 99 64 N/A N/A 1.25 32 Department of Public Safety - 9 99 64 N/A N/A 1.25 33 Department of Public Safety - 9 99 64 N/A N/A 1.25 34 Department of Public Safety - 9 99 64 N/A N/A 1.25 35 Department of Public Safety - 9 99 64 N/A N/A 1.25 35 Department of Agriculture of Transportation and Public Works - 9 99 64 N/A N/A 1.25 35 Department of Agriculture of Transportation and Public Works - 9 99 84 N/A 1.000 - 2 00 35 Department of Agriculture of Transportation and Public Works - 9 99 84 N/A - 9	26	Retirement System for Government Employees and the Judiciary (Central System)	-	76	618	N/A	N/A	
31 Semeral Services Administration 90 972 9,830 N/A 0.75 75 75 75 75 75 75 75	28	Commonwealth Election Commission	74	560	3,141	N/A	7.50	
34 Investigation, Prosecution and Appeals Commission 9 6 1 N/A 0.75 37 CVIN Rights Commission 12 3 3 N/A 0.25 38 Department of Justice 304 706 5,990 N/A 2.25 40 Puerto Rico Police Department - 586 1,044 N/A N/A 42 Puerto Rico Police Department - 99 64 N/A N/A 42 Puerto Rico National Storic 1,078 3,807 36,808 N/A 0.75 45 Department of Public Safety 1,078 3,807 36,808 N/A 350 49 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 60 Citzen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 61 Cooperation of Evaluation Commission - 2 6 N/A N/A 62 Cooperation of Consumer Affairs	30	Office of Administration and Transformation of Human Resources in the Government	28	21	92	N/A	0.75	
37 CWI Rights Commission 12 3 3 3 3 3 4 2.25	31	General Services Administration	90	972	9,830	N/A	10.75	
38 Department of Justice 304 706 5,990 N/A 2.25	34	Investigation, Prosecution and Appeals Commission	9		1	N/A	0.75	
40 Puerto Rico Police Department - 566 1,044 N/A N/A 42 Puerto Rico Firelighters Corps - 99 64 N/A 0.75 43 Puerto Rico National Guard 47 357 5,626 N/A 0.75 45 Department of Public Safety 1,078 3,807 36,808 N/A 3.50 49 Department of Public Safety 1,078 3,807 36,808 N/A 3.50 49 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 50 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 60 Citizen's Advocate Office (Combudsman) 20 47 134 N/A 1.25 61 Cooperative Development Commission - 2 6 N/A N/A N/A 62 Cooperative Development Commission - 2 6 N/A N/A N/A 63 Eabor Relations Board 1.5 1 14 N/A - 64 Eabor Relations Board 1.5 1 14 N/A - 65 Department of Habran and Human Resources 309 1,467 11,787 7.00 4.75 66 Eabor Relations Board 1.5 1 14 N/A - 67 Department of Habran the Consumer Affairs 1.60 1.60 1.60 71 Department of Habith 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 29 327 2,918 6.00 1.00 76 Department of Housing 260 2,165 13,640 13.00 8.25 78 Department of Housing 29 207,929 1.60 1.00 78 Department of Sports and Recreation 297 327 2,918 6.00 1.00 76 Momen's Advocate Office 29 165 4,482 N/A 5.75 78 Department of Sports and Recreation 2,129 2,067 8,860 19.00 1.00 79 Horse Racing Industry and Sport Administration 375 2,962 35,281 3.00 8.00 79 Moral Health and Addiction Services Administration 375 2,962 35,281 3.00 8.00 79 Moral Health and Addiction Services Administration 364 478 478 2.00 4.00 70 Moral Rehabilitation Administration 364 478 478 2.00	37	Civil Rights Commission	12	3	3	N/A	0.25	
42 Puerto Rico Fireifiehters Corps 64 N/A O.75	38	Department of Justice	304	706	5,990	N/A	2.25	
43 Puerto Ríco National Guard 472 357 5,626 N/A 0.75 45 Department of Public Safety 1,078 3,807 36,808 N/A 3.50 49 Department of Transportation and Public Works 493 983 47,964 10.00 2.00 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 50 Department of Natural and Environmental Resources 124 673 3,824 N/A 5.50 60 Citizen's Advocate Office (Ombudsman) 29 333 54 N/A 1.25 61 Cooperative Development Commission 20 47 134 N/A 2.25 62 Cooperative Development Commission 20 47 134 N/A 1.25 63 Public Services Commission 30 1,467 11,787 7.00 4.75 64 Labor Relations Board 15 1 14 N/A 1.00 69 Department of Loors and Human Resources 309 1,467 11,787 7.00 4.75 69 Department of Consumer Affairs 2,800 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 9.7 N/A 1.00 78 Department of Education Sungal Recreation 297 327 2,918 6.00 1.00 89 Department of Education 1,000 1,000 1,000 89 Horse Racing Industry and Sport Administration 247 2,918 6.00 1.00 80 Women's Advocate Office 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 29 165 4,482 N/A 5.05 80 Women's Advocate Office 35 300 8.05 80 Women's Advocate Office 300 300 5.05 80 Women's Advocate Office 300 300 30	40	Puerto Rico Police Department	-	586	1,044	N/A	N/A	
49 Department of Public Safety 49 3,807 36,808 N/A 3.50 49 Department of Transportation and Public Works 493 983 47,964 10.00 2.00 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 55 Department of Agriculture 124 673 3,824 N/A 5.50 56 Cilizeris Advocate Office (Ombudsman) 29 33 54 N/A 1.25 57 Cooperative Development Commission 20 47 134 N/A 2.25 58 Public Services Commission - 2 2 66 N/A N/A 7.60 59 Public Services Commission - 1 1,787 7.00 4.75 50 Public Services Commission - 1 1,787 7.00 4.75 51 Labor Relations Board 15 1 14 N/A 1.00 51 Department of Labor and Human Resources 309 1,467 11,787 7.00 4.75 51 Labor Relations Board 15 1 14 N/A 1.00 51 Department of Consumer Affairs 86 88 251 N/A 1.00 52 Department of Housing 1,600 1.00 53 Department of Housing 1,600 1.00 54 Department of Housing 2,000 2,165 13,640 13,00 8.25 52 Department of Education 1,645 3,058 8,701 N/A 0.25 53 Department of Sports and Recreation 297 327 2,918 6.00 1.00 54 Women's Advocate Office 65 100 627 N/A 1.00 55 Women's Advocate Office 29 165 4,482 N/A 5.00 56 Women's Advocate Office 29 165 4,482 N/A 5.00 50 Industrial Commission 375 2,982 35,281 3.00 8.00 50 Women's Advocate Office Administration 464 248 4,781 2.00 4.00 56 Women's Advocate Office Administration 375 2,982 35,281 3.00 8.00 57 Ministration for Socioecomoine Development of the Family 149 837 1,286 3.00 5.00 58 Department of Consumer Affairs 1,164 13,733 6.00 1.25 57 Manistration for Socioecomoine Development of the Family 149 837 1,286 3.00 5.00 58 Notar Administration 4,164 4,164 4,164 4,164 4,164 4,164 4,164 4,16	42	Puerto Rico Firefighters Corps	-	99	64	N/A	N/A	
49 Department of Transportation and Public Works 493 983 47,964 10.00 2.00 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 60 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 62 Cooperative Development Commission 20 47 134 N/A 2.25 65 Public Services Commission 20 47 11,787 7.00 4.75 68 Labor Relations Board 15 1 14 N/A 1.00 68 Labor Relations Board 15 1 14 N/A 1.00 75 Department of Consumer Affairs 86 8 251 N/A 1.00 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 1.0 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 1.2 81 Department of Education </td <td>43</td> <td>Puerto Rico National Guard</td> <td>472</td> <td>357</td> <td>5,626</td> <td>N/A</td> <td>0.75</td>	43	Puerto Rico National Guard	472	357	5,626	N/A	0.75	
49 Department of Transportation and Public Works 493 983 47,964 10.00 2.00 50 Department of Natural and Environmental Resources 429 3,249 33,689 2.00 7.50 60 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 62 Cooperative Development Commission 20 47 134 N/A 1.25 65 Public Services Commission - 2 6 N/A N/A 68 Labor Relations Board 15 1 1 N/A N/A 68 Labor Relations Board 15 1 1 N/A N/A 69 Department of Consumer Affairs 86 88 251 N/A 1.00 75 Office of the Financial Institutions Commissioner 81 9 97 N/A - 75 Office of the Financial Institutions Commissioner 81 9 97 N/A - 80 Department of Education <td< td=""><td>45</td><td>Department of Public Safety</td><td>1,078</td><td>3,807</td><td>36,808</td><td>N/A</td><td>3.50</td></td<>	45	Department of Public Safety	1,078	3,807	36,808	N/A	3.50	
55 Department of Agriculture 124 673 3,824 N/A 5.50 60 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 61 Cooperative Development Commission 20 47 134 N/A 1.25 65 Public Services Commission - 2 6 N/A N/A 67 Department of Gnor and Human Resources 309 1,467 11,787 7.00 4.75 68 Labor Relations Board 15 1 14 N/A 1.00 70 Department of Gnosumer Affairs 86 88 251 N/A 1.00 71 Department of Health 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 1.00 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 0.25 81 Department of Flow Stand Recreation <t< td=""><td>49</td><td>Department of Transportation and Public Works</td><td>493</td><td>983</td><td></td><td>10.00</td><td>2.00</td></t<>	49	Department of Transportation and Public Works	493	983		10.00	2.00	
55 Department of Agriculture 124 673 3,824 N/A 5.50 60 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 61 Cooperative Development Commission 20 47 134 N/A 1.25 65 Public Services Commission - 2 6 N/A N/A 67 Department of Gnor and Human Resources 309 1,467 11,787 7.00 4.75 68 Labor Relations Board 15 1 14 N/A 1.00 70 Department of Gnosumer Affairs 86 88 251 N/A 1.00 71 Department of Health 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 1.00 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 0.25 81 Department of Flow Stand Recreation <t< td=""><td>50</td><td>Department of Natural and Environmental Resources</td><td>429</td><td>3,249</td><td>33,689</td><td>2.00</td><td>7.50</td></t<>	50	Department of Natural and Environmental Resources	429	3,249	33,689	2.00	7.50	
60 Citizen's Advocate Office (Ombudsman) 29 33 54 N/A 1.25 62 Cooperative Development Commission 20 47 134 N/A 2.25 65 Public Services Commission - 2 6 N/A N/A 67 Department of Labor and Human Resources 309 1.467 11,787 7.00 4.75 68 Labor Relations Board 15 1 14 N/A 1.00 69 Department of Consumer Affairs 86 88 251 N/A 1.00 70 Department of Flouring 81 9 97 N/A - 75 Department of Housing 260 2,165 13,640 13.00 8.25 81 Department of Education 10,645 3,058 8,701 N/A 0.25 87 Department of Sports and Recreation 297 327 2,918 6.00 1.00 89 Horse Racing Industry and Sport Administration - 4 3 N/A N/A 96 Women's Advocate Office 65 100 627 N/A 1.50 150 Industrial Commission 52 2		·		•	· ·			
62 Cooperative Development Commission 20 47 134 N/A 2.25 65 Public Services Commission - 2 6 N/A N/A 67 Pepartment of Labor and Human Resources 309 1,467 11,787 7.00 4.75 68 Labor Relations Board 15 1 14 N/A 1.0 69 Department of Consumer Affairs 86 88 251 N/A 1.0 70 Department of Fleath 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 1.0 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 2.2 75 Office of the Financial Institutions Commissioner 81 9 97 N/A 2.2 8 Department of Fleath 2 260 2,165 13,640 13.00 8.2 8 Department of Sports and Rec		•						
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69 Department of Consumer Affairs 86 88 251 N/A 1.00 71 Department of Health 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 97 N/A - 78 Department of Housing 260 2,165 13,640 13.00 8.25 81 Department of Education 10,645 3,058 8,701 N/A 0.25 87 Department of Sports and Recreation 297 327 2,918 6.00 1.00 89 Horse Racing Industry and Sport Administration - 4 3 N/A N/A 95 Mental Health and Addiction Services Administration 2,129 2,067 8,860 19.00 1.00 96 Women's Advocate Office 65 100 627 N/A 5.00 10 Industrial Commission 52 263 927 N/A 5.00 12 Vecterans Advocate Office		·		•	•			
71 Department of Health 2,802 19,049 207,929 16.00 6.75 75 Office of the Financial Institutions Commissioner 81 9 97 N/A - 78 Department of Housing 260 2,165 13,640 13.00 8.25 81 Department of Education 10,645 3,058 8,701 N/A 0.25 87 Department of Sports and Recreation 297 327 2,918 6.00 1.00 89 Horse Racing Industry and Sport Administration - 4 3 N/A N/A 95 Mental Health and Addiction Services Administration 2,129 2,067 8,860 19.00 1.00 96 Women's Advocate Office 65 100 627 N/A 1.50 105 Industrial Commission 52 263 927 N/A 5.00 105 Industrial Commission 29 165 4,482 N/A 5.75 122 Department of the Family <				=		•	1.00	
75 Office of the Financial Institutions Commissioner 81 9 97 N/A - 78 Department of Housing 260 2,165 13,640 13.00 8.25 81 Department of Education 10,645 3,058 8,701 N/A 0.25 87 Department of Sports and Recreation 297 327 2,918 6.00 1.00 89 Horse Racing Industry and Sport Administration - 4 3 N/A N/A 95 Mental Health and Addiction Services Administration 2,129 2,067 8,860 19.00 1.00 96 Women's Advocate Office 65 100 627 N/A 1.50 105 Industrial Commission 52 263 927 N/A 5.00 120 Veterans Advocate Office 29 165 4,482 N/A 5.75 122 Department of the Family 375 2,982 35,281 3.00 8.00 124 Minors Support Administration		·				•		
78 Department of Housing 260 2,165 13,640 13.00 8.25 81 Department of Education 10,645 3,058 8,701 N/A 0.25 87 Department of Sports and Recreation 297 327 2,918 6.00 1.00 89 Horse Racing Industry and Sport Administration - 4 3 N/A N/A 95 Mental Health and Addiction Services Administration 2,129 2,067 8,860 19.00 1.00 96 Women's Advocate Office 65 100 627 N/A 1.50 105 Industrial Commission 52 263 927 N/A 5.00 120 Veterans Advocate Office 29 165 4,482 N/A 5.75 121 Department of the Family 464 782 6,726 4.00 1.75 123 Families and Children Administration 375 2,982 35,281 3.00 8.00 124 Minors Support Administration		•	· · · · · · · · · · · · · · · · · · ·	,			0.75	
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122 Department of the Family 464 782 6,726 4.00 1.75 123 Families and Children Administration 375 2,982 35,281 3.00 8.00 124 Minors Support Administration 64 248 4,781 2.00 4.00 126 Vocational Rehabilitation Administration 546 1,141 3,108 N/A 2.00 127 Administration for Socioeconomic Development of the Family 149 837 12,826 3.00 5.50 133 Natural Resources Administration - 218 2,029 N/A N/A 137 Department of Correction and Rehabilitation 937 1,164 13,733 6.00 1.25						•		
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126 Vocational Rehabilitation Administration 546 1,141 3,108 N/A 2.00 127 Administration for Socioeconomic Development of the Family 149 837 12,826 3.00 5.50 133 Natural Resources Administration - 218 2,029 N/A N/A 137 Department of Correction and Rehabilitation 937 1,164 13,733 6.00 1.25				,	· ·			
127 Administration for Socioeconomic Development of the Family 149 837 12,826 3.00 5.50 133 Natural Resources Administration - 218 2,029 N/A N/A 137 Department of Correction and Rehabilitation 937 1,164 13,733 6.00 1.25	124	• •			•			
133 Natural Resources Administration - 218 2,029 N/A N/A 137 Department of Correction and Rehabilitation 937 1,164 13,733 6.00 1.25	126	Vocational Rehabilitation Administration		•				
137 Department of Correction and Rehabilitation 937 1,164 13,733 6.00 1.25	127	Administration for Socioeconomic Development of the Family	149				5.50	
	133	Natural Resources Administration	-	218	2,029	N/A	N/A	
139 Parole Board 14 10 14 N/A 0.75	137	Department of Correction and Rehabilitation	937	1,164	13,733	6.00	1.25	
	139	Parole Board	14	10	14	N/A	0.75	

Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

Unprocessed Invoices In AP Portal

	_	LTM March FY23	as of 03/31/2023			Estimated Months to
		Monthly Average	Total		Personnel Currently	Process Complete
ID	Agency	Processed Vouchers	Count	Total Amount	Processing Invoices	Invoice Backlog
152	Elderly and Retired People Advocate Office	419	131	491	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	84	112	N/A	5.25
155	State Historic Preservation Office	31	105	611	N/A	3.50
189	Bureau of Forensic Sciences	62	148	1,175	N/A	2.50
220	Correctional Health	30	117	782	2.00	4.00
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
226	Joint Special Counsel on Legislative Donations	15	66	114	N/A	4.50
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	4	5	N/A	0.25
241	Administration for the Care and Development of the Childhood	240	541	9,376	N/A	2.25
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	26	4	31	N/A	0.25
271	Office of Information and Communication Technologies	54	126	28,731	N/A	2.25
279	COM APELATIVA SERVICIO PUBLICO	10	3	32	N/A	0.25
281	Office of the Electoral Comptroller	13	3	6	N/A	0.25
291	Proyecto Dignidad	-	3	1	N/A	N/A
298	Public Service Regulatory Board	93	53	150	N/A	0.50
311	Gaming Commission	397	402	5,114	N/A	1.00
329	Social Economic Development Office	67	530	12,525	N/A	8.00

Total unprocessed invoices (March 31, 2023) Ending A/P Balance (March 31, 2023) % invoices unprocessed (March 31, 2023)	\$ \$	606,899 801,447 75.7%
Total unprocessed invoices (February 28, 2023) Ending A/P Balance (February 28, 2023) % invoices unprocessed (February 28, 2023)	\$ \$	723,686 924,206 <i>78.3%</i>
Increase / (Decrease) in total unprocessed invoices from prior month		(16.1)%

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

		FY	/23	FY22		FY21		FY20		FY19		FY18 & Prior		Total	
ID	Agency	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	198		591 \$	1,882	329 \$	1,567	1 \$	0	1	\$ 0	2 :	\$ 1	1,122	
	Office of the Governor	49	135	-		-	-	-	-	1	0	1	-	51	135
	Office of Management and Budget	96	1,436	3	32	- 4	-	5			-		-	99	1,468
18	Planning Board	97	2,762	8	52		6		14	5	3	1 74	2	120 447	2,839
21 22	Emergency Management and Disaster Administration Agency Office of the Commissioner of Insurance	22	250	-		29	237	270 1	1,882 0	/4	1,491	/4	930	447 23	4,540 250
23	Department of State	60	336	2	2	1	1	-	-	2	4	_	_	65	342
	Department of the Treasury	65	1,974	-	-	-	-	-	-	-		-	-	65	1,974
25	Hacienda (entidad interna - fines de contabilidad)	959	17,406	873	6,859	729	10,447	760	4,639	909	4,033	214	656	4,444	44,040
26	Retirement System for Government Employees and the Judiciary (Central System)	14	49	36	244	26	326	-		-	-	-	-	76	618
28	Commonwealth Election Commission	172	1,336	61	195	202	1,422	42	90	28	30	55	68	560	3,141
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	82	3	2	2	2	1	1	-	-	1	5	21	92
	General Services Administration	334	2,328	158	3,226	80	852	66	1,936	88	698	246	790	972	9,830
34	Investigation, Prosecution and Appeals Commission	6	1	-	-	-	-	-	-	-	-	-	-	6	1
	Civil Rights Commission	3	3	-					-		-	-		3	3
38	Department of Justice	326	4,513	152	593	129	322	83	511	13	47	3	3	706	5,990
40	Puerto Rico Police Department	-	-	-	-	-	-	44 q	175	263	462	279	408	586	1,044
42	Puerto Rico Firefighters Corps					2	0	,	14	64	35	24	15	99	64
43	Puerto Rico National Guard	174	4,177	41	451	115	843	21	69	6	86	-	-	357	5,626
45	Department of Public Safety	1,367	11,147	690	7,978	770	10,260	740	6,491	140	853	100	80	3,807	36,808
49	Department of Transportation and Public Works	938	46,086	34	211	2	•	3	3	6	1,664	-	-	983	47,964
50	Department of Natural and Environmental Resources	935	11,379	731	13,852	560	4,613	608	2,583	342 144	975	73 6	286 2	3,249	33,689
55 60	Department of Agriculture Citizen's Advocate Office (Ombudsman)	158 13	2,019 20	115 9	289	114 7	217 17	136 2	905 5	144 2	392 0	ь	2	673 33	3,824 54
				2	11		5	2		12	19	-	0	33 47	134
62 65	Cooperative Development Commission Public Services Commission	16	99	2	U	14	5	2	11	12	19	1	U	47	134
67	Department of Labor and Human Resources	642	6,550	340	2,953	199	877	225	1,299	41	64	20	43	1.467	11,787
68	Labor Relations Board	1	14	340	2,333	133	877	223	1,233	41	04	20	43	1,407	14
69	Department of Consumer Affairs	26	178	5	2	8	3	21	46	24	20	1	2	88	251
	Department of Health	5.147	59.553	3,062	44,577	3,240	47,151	2,518	15,073	2.664	11,228	2,418	30,346	19,049	207,929
75	Office of the Financial Institutions Commissioner	9	97			5,2.10	.,,151	2,510	-	2,00		2,120	50,510	13,013	97
	Department of Housing	558	3,052	651	3,665	687	4,524	264	1,747	2	652	3	0	2,165	13,640
81	Department of Education	62	754	117	790	128	434	168	370	485	2,100	2,098	4,252	3.058	8,701
87	Department of Sports and Recreation	310	2,804	10	11	3	77			1	1	3	26	327	2,918
89	Horse Racing Industry and Sport Administration	-	-,			-	-	4	3	-	-	-		4	3
95	Mental Health and Addiction Services Administration	852	5,650	396	796	260	1,297	192	243	92	249	275	625	2,067	8,860
96	Women's Advocate Office	38	286	16	95	32	232	6	6	8	8	-	-	100	627
105	Industrial Commission	41	251	161	422	25	52	21	64	12	29	3	110	263	927
120	Veterans Advocate Office	43	614	19	62	27	2,268	44	946	24	532	8	59	165	4,482
122	Department of the Family	617	4,605	149	1,199	7	801	5	16	3	6	1	99	782	6,726
123	Families and Children Administration	737	13,082	831	9,644	955	6,654	342	4,371	111	1,522	6	9	2,982	35,281
124	Minors Support Administration	54	1,408	35	581	40	897	45	547	51	788	23	562	248	4,781
126	Vocational Rehabilitation Administration	744	2,103	273	554	3	54	56	163	24	70	41	165	1,141	3,108
127	Administration for Socioeconomic Development of the Family	208	4,253	147	3,696	107	1,367	200	1,730	82	980	93	800	837	12,826
133	Natural Resources Administration	-	-	2	4	-	-	58	1,129	80	630	78	266	218	2,029
137	Department of Correction and Rehabilitation	660	8,209	281	2,902	139	1,340	63	1,071	8	202	13	9	1,164	13,733
139	Parole Board	10	14	-	-	-	-	-	-	-	-	-	-	10	14

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

		F)	/23	FY22		FY21		FY20		FY19		FY18 & Prior		Total	
ID	Agency	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
152	Elderly and Retired People Advocate Office	102	394	24	89	2	6	1	1	2	1	-	-	131	491
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	27	25	10	5	61	2	0	16	5	20	9	84	112
155	State Historic Preservation Office	44	373	18	42	17	58	24	120	2	18	-	-	105	611
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
	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	6	7	7	1	14	7	21	64	11	17	7	18	66	114
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
	Health Advocate Office	4	5	-	-	-	-	-	-	-	-	-	-	4	5
241	Administration for the Care and Development of the Childhood	314	6,469	88	1,267	66	484	39	184	30	962	4	10	541	9,376
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	4	31	-	-	-	-	-	-	-	-	-	-	4	31
271	Office of Information and Communication Technologies	111	28,600	12	112	2	13	-	-	1	6	-	-	126	28,731
279	COM APELATIVA SERVICIO PUBLICO	3	32	-	-	-	-	-	-	-	-	-	-	3	32
281	Office of the Electoral Comptroller	2	3	-	-	-	-	-	-	1	3	-	-	3	6
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
298	Public Service Regulatory Board	53	150	-	-	-	-	-	-	-	-	-	-	53	150
311	Gaming Commission	380	4,998	22	116	-	-	-	-	-	-	-	-	402	5,114
329	Social Economic Development Office	58	320	58	3,173	144	1,317	125	1,993	115	3,847	30	1,875	530	12,525
	Total	17,991	\$ 263,236	10,361 \$	113,931	9,329 \$	101,904	7,257 \$	50,544	5,991	\$ 34,732	6,230 \$	42,551	57,159 \$	606,899