



Requirement 2 (E)

GOVERNMENT OF PUERTO RICO
Department of the Treasury

Puerto Rico Department of Treasury
Invoice Processing KPI's
For the month of January 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
January 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 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 January 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	\$211,178		7.25
271	Office of Information and Communication Technologies	72,607		8.75
049	Department of Transportation and Public Works	55,941		5.00
123	Families and Children Administration	49,081		10.50
025	Hacienda (entidad interna - fines de contabilidad)	40,232		7.00
Total Top Five		\$429,038		
All Other		317,005		
Total All Agencies		\$746,043		

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	\$3,639		88.00
123	Families and Children Administration	49,081		10.50
078	Department of Housing	18,683		9.75
031	General Services Administration	11,255		9.00
271	Office of Information and Communication Technologies	72,607		8.75
Total Top Five		\$155,264		
All Other		590,778		
Total All Agencies		\$746,043		

Historical Information

	November	December	January
Total Unprocessed Invoices	\$741,199	\$758,145	\$746,043
Ending A/P Balance	895,474	910,313	913,206
Percentage of Invoices Unprocessed	83%	83%	82%
MoM Change in Unprocessed Invoices	1.4%	2.3%	(1.6)%

Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal as			Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM January FY23 Monthly Average Processed Vouchers	of 01/31/2023 Total Count	Total Amount		
10	General Court of Justice	12	1,056	\$ 3,639	N/A	88.00
14	Environmental Quality Board	116	698	6,835	2.00	6.00
15	Office of the Governor	200	267	533	N/A	1.25
16	Office of Management and Budget	64	86	1,267	N/A	1.25
18	Planning Board	83	143	1,523	N/A	1.75
21	Emergency Management and Disaster Administration Agency	-	447	4,540	N/A	N/A
22	Office of the Commissioner of Insurance	32	22	215	N/A	0.75
23	Department of State	124	244	1,930	N/A	2.00
24	Department of the Treasury	259	122	7,919	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	614	4,256	40,232	N/A	7.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	74	615	N/A	N/A
28	Commonwealth Election Commission	77	536	3,596	N/A	7.00
30	Office of Administration and Transformation of Human Resources in the Government	26	28	96	N/A	1.00
31	General Services Administration	94	842	11,255	N/A	9.00
34	Investigation, Prosecution and Appeals Commission	9	41	19	N/A	4.50
35	Industrial Tax Exemption Office	-	332	570	N/A	N/A
37	Civil Rights Commission	11	40	1,562	N/A	3.75
38	Department of Justice	311	1,758	7,965	N/A	5.75
39	Adm Adiest de Futuros Empresar	-	1	18	N/A	N/A
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	492	2,021	15,709	N/A	4.00
45	Department of Public Safety	1,054	3,625	33,803	N/A	3.50
49	Department of Transportation and Public Works	518	2,638	55,941	10.00	5.00
50	Department of Natural and Environmental Resources	399	3,097	35,438	2.00	7.75
55	Department of Agriculture	121	647	2,721	N/A	5.25
60	Citizen's Advocate Office (Ombudsman)	29	26	69	N/A	1.00
62	Cooperative Development Commission	20	45	115	N/A	2.25
65	Public Services Commission	-	2	6	N/A	N/A
67	Department of Labor and Human Resources	313	1,543	10,058	7.00	5.00
68	Labor Relations Board	16	11	17	N/A	0.75
69	Department of Consumer Affairs	84	84	137	N/A	1.00
71	Department of Health	2,749	19,665	211,178	16.00	7.25
75	Office of the Financial Institutions Commissioner	73	6	18	N/A	-
78	Department of Housing	252	2,468	18,683	13.00	9.75
81	Department of Education	10,418	3,117	8,618	N/A	0.25
87	Department of Sports and Recreation	286	808	5,902	6.00	2.75
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	2,089	2,021	10,704	19.00	1.00
96	Women's Advocate Office	62	90	699	N/A	1.50
105	Industrial Commission	53	350	1,443	N/A	6.50
120	Veterans Advocate Office	29	201	4,139	N/A	7.00
122	Department of the Family	462	2,453	28,712	4.00	5.25
123	Families and Children Administration	381	4,045	49,081	3.00	10.50
124	Minors Support Administration	68	231	4,048	2.00	3.50
126	Vocational Rehabilitation Administration	522	2,922	6,640	N/A	5.50
127	Administration for Socioeconomic Development of the Family	142	859	17,992	3.00	6.00
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	-	218	2,029	N/A	N/A
137	Department of Correction and Rehabilitation	847	1,047	11,082	6.00	1.25
139	Parole Board	14	23	31	N/A	1.75

Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal as			Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM January FY23 Monthly Average Processed Vouchers	of 01/31/2023 Total Count Total Amount			
141	Telecommunication's Regulatory Board	-	1	9	N/A	N/A
152	Elderly and Retired People Advocate Office	419	444	810	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	75	96	N/A	3.75
155	State Historic Preservation Office	30	120	450	N/A	4.00
189	Bureau of Forensic Sciences	85	148	1,175	N/A	1.75
220	Correctional Health	29	117	782	2.00	4.00
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	15	71	123	N/A	4.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	17	8	4	N/A	0.50
241	Administration for the Care and Development of the Childhood	225	473	7,582	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	30	204	2,658	N/A	6.75
271	Office of Information and Communication Technologies	49	431	72,607	N/A	8.75
272	Office of the Inspector General	-	268	633	N/A	N/A
273	Permit Management Office	-	224	1,124	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	3	28	N/A	0.25
281	Office of the Electoral Comptroller	12	1	3	N/A	-
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	92	50	278	N/A	0.50
311	Gaming Commission	386	394	12,045	N/A	1.00
329	Social Economic Development Office	68	515	12,468	N/A	7.50
Total unprocessed invoices (January 31, 2023)				\$	746,043	
Ending A/P Balance (January 31, 2023)				\$	913,206	
<i>% invoices unprocessed (January 31, 2023)</i>					<i>81.7%</i>	
Total unprocessed invoices (December 31, 2022)				\$	758,145	
Ending A/P Balance (December 31, 2022)				\$	910,313	
<i>% invoices unprocessed (December 31, 2022)</i>					<i>83.3%</i>	
Increase / (Decrease) in total unprocessed invoices from prior month						<i>(1.6)%</i>

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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	132	\$ 188	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	1,056	\$ 3,639
14	Environmental Quality Board	96	1,757	130	2,818	143	1,422	147	587	135	130	47	121	698	6,835
15	Office of the Governor	34	68	26	20	104	268	101	177	1	0	1	-	267	533
16	Office of Management and Budget	81	1,236	5	32	-	-	-	-	-	-	-	-	86	1,267
18	Planning Board	48	1,294	39	84	29	96	12	33	9	4	6	12	143	1,523
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	68	1,181	56	320	52	201	43	196	21	28	4	4	244	1,930
24	Department of the Treasury	122	7,919	-	-	-	-	-	-	-	-	-	-	122	7,919
25	Hacienda (entidad interna - fines de contabilidad)	757	12,497	881	6,825	729	10,447	761	4,641	911	5,107	217	715	4,256	40,232
26	Retirement System for Government Employees and the Judiciary (Central System)	12	45	36	244	26	326	-	-	-	-	-	-	74	615
28	Commonwealth Election Commission	148	1,792	61	195	202	1,422	42	90	28	30	55	68	536	3,596
30	Office of Administration and Transformation of Human Resources in the Government of PR	10	74	8	7	7	8	2	2	-	1	5	28	96	96
31	General Services Administration	205	3,754	157	3,226	80	852	66	1,936	88	698	246	790	842	11,255
34	Investigation, Prosecution and Appeals Commission	6	2	5	3	8	2	5	1	14	3	1	41	19	170
35	Industrial Tax Exemption Office	19	6	14	6	17	11	133	201	145	343	4	3	332	579
37	Civil Rights Commission	12	1,524	2	4	9	12	8	8	7	5	2	9	40	1,562
38	Department of Justice	356	4,949	159	597	315	574	308	870	416	743	204	233	1,758	7,965
39	Adm Adiest de Futuros Empresar	1	18	-	-	-	-	-	-	-	-	-	-	1	18
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	338	3,812	546	3,391	818	6,355	293	2,002	20	97	6	52	2,021	15,709
45	Department of Public Safety	1,084	7,742	694	8,302	805	10,277	809	6,559	135	844	98	79	3,625	33,803
49	Department of Transportation and Public Works	626	31,551	347	2,493	294	2,167	429	3,598	444	8,367	498	7,766	2,638	55,941
50	Department of Natural and Environmental Resources	765	12,997	743	13,953	562	4,614	606	2,603	335	975	86	295	3,097	35,438
55	Department of Agriculture	136	799	115	398	112	217	132	904	146	400	6	2	647	2,721
60	Citizen's Advocate Office (Ombudsman)	5	9	9	11	8	44	2	5	2	0	-	-	26	69
62	Cooperative Development Commission	14	80	2	0	14	5	2	11	12	19	1	0	45	115
65	Public Services Commission	1	6	-	-	-	-	-	-	1	0	-	-	2	6
67	Department of Labor and Human Resources	402	4,151	405	3,108	326	1,160	329	1,510	55	79	26	50	1,543	10,058
68	Labor Relations Board	6	16	4	0	1	0	-	-	-	-	-	-	11	17
69	Department of Consumer Affairs	22	65	5	2	8	3	21	46	24	20	4	2	84	137
71	Department of Health	4,453	51,441	3,192	46,898	3,279	47,295	2,565	15,291	2,681	11,263	3,495	38,990	19,665	211,178
75	Office of the Financial Institutions Commissioner	6	18	-	-	-	-	-	-	-	-	-	-	6	18
78	Department of Housing	522	4,449	822	4,682	813	6,527	306	2,373	2	652	3	0	2,468	18,683
81	Department of Education	56	606	113	743	128	434	168	370	485	2,100	2,167	4,366	3,117	8,618
87	Department of Sports and Recreation	156	488	150	177	77	2,875	65	674	118	157	242	1,532	808	5,902
89	Horse Racing Industry and Sport Administration	-	-	-	-	40	71	18	160	1	2	-	-	59	233
95	Mental Health and Addiction Services Administration	787	7,365	413	923	260	1,297	192	243	92	249	277	625	2,021	10,704
96	Women's Advocate Office	28	359	16	95	32	232	6	6	8	8	-	-	90	699
105	Industrial Commission	52	306	169	459	37	104	37	273	36	60	19	241	350	1,443
120	Veterans Advocate Office	77	254	19	62	27	2,268	46	963	24	532	8	59	201	4,139
122	Department of the Family	596	4,562	325	3,129	410	7,450	450	9,588	485	3,049	187	934	2,453	28,712
123	Families and Children Administration	588	10,273	847	9,991	995	8,168	548	8,038	741	10,850	326	1,761	4,045	49,081
124	Minors Support Administration	36	642	35	581	40	897	45	547	52	820	23	562	231	4,048
126	Vocational Rehabilitation Administration	535	1,393	501	927	448	998	489	1,441	616	1,172	333	709	2,922	6,640
127	Administration for Socioeconomic Development of the Family	204	5,677	159	3,778	107	1,367	201	1,768	85	2,215	103	3,188	859	17,992

Puerto Rico Department of Treasury | Hacienda
 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	-	-	4	48	1	1	5	49
133	Natural Resources Administration	-	-	2	4	-	-	58	1,129	80	630	78	266	218	2,029
137	Department of Correction and Rehabilitation	512	5,520	281	2,904	145	1,353	67	1,083	8	202	34	20	1,047	11,082
139	Parole Board	9	17	6	1	3	7	-	-	2	1	3	4	23	31
141	Telecommunication's Regulatory Board	-	-	-	-	-	-	1	9	-	-	-	-	1	9
152	Elderly and Retired People Advocate Office	118	334	174	199	104	118	20	39	24	113	4	6	444	810
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	7	11	25	10	5	61	2	0	16	5	20	9	75	96
155	State Historic Preservation Office	52	205	18	42	17	58	25	121	7	22	1	1	120	450
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	11	16	7	1	14	7	21	64	11	17	7	18	71	123
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	6	2	2	1	-	-	-	-	-	-	-	-	8	4
241	Administration for the Care and Development of the Childhood	241	4,663	93	1,279	66	484	39	184	30	962	4	10	473	7,582
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	30	2,127	22	314	23	57	125	155	2	1	2	4	204	2,658
271	Office of Information and Communication Technologies	154	34,691	76	7,824	185	29,029	14	1,056	2	7	-	-	431	72,607
272	Office of the Inspector General	55	119	88	215	110	174	15	125	-	-	-	-	268	633
273	Permit Management Office	20	107	48	580	35	153	70	176	51	109	-	-	224	1,124
279	COM APELATIVA SERVICIO PUBLICO	3	28	-	-	-	-	-	-	-	-	-	-	3	28
281	Office of the Electoral Comptroller	-	-	-	-	-	-	-	-	1	3	-	-	1	3
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	49	278	1	0	-	-	-	-	-	-	-	-	50	278
311	Gaming Commission	347	11,682	38	151	9	212	-	-	-	-	-	-	394	12,045
329	Social Economic Development Office	43	263	58	3,173	144	1,317	125	1,993	115	3,847	30	1,875	515	12,468
Total		15,548	\$ 248,302	13,367	\$ 138,767	12,853	\$ 156,209	10,339	\$ 75,973	9,533	\$ 59,751	9,363	\$ 67,041	71,003	\$ 746,043