



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 August FY23

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**Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
August 31, 2022**

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 August 31, 2022
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
071	Department of Health	\$206,235	6.50
271	Office of Information and Communication Technologies	52,312	7.00
123	Families and Children Administration	42,815	11.25
045	Department of Public Safety	41,094	2.75
025	Hacienda (entidad interna - fines de contabilidad)	38,992	6.50
Total Top Five		\$381,447	
All Other		291,364	
Total All Agencies		\$672,812	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
272	Office of the Inspector General	\$591	116.00
010	General Court of Justice	3,476	73.00
123	Families and Children Administration	42,815	11.25
031	General Services Administration	8,203	9.50
078	Department of Housing	15,505	9.25
Total Top Five		\$70,591	
All Other		602,221	
Total All Agencies		\$672,812	

Historical Information

	June	July	August
Total Unprocessed Invoices	\$664,349	\$637,152	\$672,812
Ending A/P Balance	840,012	824,784	816,175
Percentage of Invoices Unprocessed	79%	77%	82%
MoM Change in Unprocessed Invoices	5.1%	(4.1)%	5.6%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2022
(figures in thousands)

ID	Agency	LTM August FY23	Unprocessed Invoices In AP Portal as of 08/31/2022		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount		
10	General Court of Justice	13	948	\$ 3,476	N/A	73.00
14	Environmental Quality Board	136	633	5,797	2.00	4.75
15	Office of the Governor	193	901	2,065	N/A	4.75
16	Office of Management and Budget	63	43	206	N/A	0.75
18	Planning Board	75	163	1,390	N/A	2.25
21	Emergency Management and Disaster Administration Agency	-	448	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	28	91	2,200	N/A	3.25
23	Department of State	123	223	2,321	N/A	1.75
24	Department of the Treasury	251	47	2,836	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	605	3,952	38,992	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	66	605	N/A	N/A
28	Commonwealth Election Commission	84	430	2,054	N/A	5.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	21	27	49	N/A	1.25
31	General Services Administration	76	724	8,203	N/A	9.50
34	Investigation, Prosecution and Appeals Commission	10	36	17	N/A	3.50
35	Industrial Tax Exemption Office	-	321	567	N/A	N/A
37	Civil Rights Commission	12	30	1,543	N/A	2.50
38	Department of Justice	308	1,887	14,304	N/A	6.25
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	510	1,822	12,843	N/A	3.50
45	Department of Public Safety	1,058	2,811	41,094	N/A	2.75
49	Department of Transportation and Public Works	486	2,245	34,375	10.00	4.50
50	Department of Natural and Environmental Resources	356	2,727	29,075	2.00	7.75
55	Department of Agriculture	139	563	2,047	N/A	4.00
60	Citizen's Advocate Office (Ombudsman)	29	27	127	N/A	1.00
62	Cooperative Development Commission	23	33	56	N/A	1.50
65	Public Services Commission	-	156	306	N/A	N/A
67	Department of Labor and Human Resources	322	1,310	7,389	7.00	4.00
68	Labor Relations Board	14	8	15	N/A	0.50
69	Department of Consumer Affairs	87	79	128	N/A	1.00
71	Department of Health	2,780	17,963	206,235	16.00	6.50
75	Office of the Financial Institutions Commissioner	63	62	560	N/A	1.00
78	Department of Housing	225	2,091	15,505	13.00	9.25
81	Department of Education	9,435	2,882	7,287	N/A	0.25
87	Department of Sports and Recreation	280	733	6,311	6.00	2.50
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,936	1,894	7,816	19.00	1.00
96	Women's Advocate Office	62	81	782	N/A	1.25
105	Industrial Commission	45	315	1,196	N/A	7.00
120	Veterans Advocate Office	31	130	3,887	N/A	4.25
122	Department of the Family	464	2,364	25,465	4.00	5.00
123	Families and Children Administration	335	3,741	42,815	3.00	11.25
124	Minors Support Administration	71	227	4,764	2.00	3.25
126	Vocational Rehabilitation Administration	503	2,845	7,808	N/A	5.75
127	Administration for Socioeconomic Development of the Family	158	835	16,250	3.00	5.25
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	831	834	10,785	6.00	1.00
139	Parole Board	17	18	23	N/A	1.00

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2022
(figures in thousands)

ID	Agency	LTM August FY23	Unprocessed Invoices In AP Portal as of 08/31/2022		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount		
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	447	416	722	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	73	94	N/A	3.75
155	State Historic Preservation Office	26	81	301	N/A	3.00
189	Bureau of Forensic Sciences	84	71	812	N/A	0.75
220	Correctional Health	28	107	758	2.00	3.75
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
224	Controller Especial Report Joint Commission	-	19	5	N/A	N/A
226	Joint Special Counsel on Legislative Donations	15	75	113	N/A	5.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	17	6	9	N/A	0.25
241	Administration for the Care and Development of the Childhood	196	409	5,243	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	33	180	549	N/A	5.50
271	Office of Information and Communication Technologies	46	322	52,312	N/A	7.00
272	Office of the Inspector General	2	232	591	N/A	116.00
273	Permit Management Office	-	207	1,027	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	7	58	N/A	0.75
281	Office of the Electoral Comptroller	12	4	35	N/A	0.25
290	State Energy Office of Public Policy	-	1,272	1,519	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	105	674	1,028	N/A	6.50
311	Gaming Commission	436	251	3,008	N/A	0.50
329	Social Economic Development Office	74	489	23,798	N/A	6.50
Total unprocessed invoices (August 31, 2022)				\$ 672,812		
Ending A/P Balance (August 31, 2022)				\$ 816,175		
% invoices unprocessed (August 31, 2022)				82.4%		
Total unprocessed invoices (July 31, 2022)				\$ 637,152		
Ending A/P Balance (July 31, 2022)				\$ 824,784		
% invoices unprocessed (July 31, 2022)				77.3%		
Increase / (Decrease) in total unprocessed invoices from prior month				5.6%		

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2022
(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	21	\$ 20	594	\$ 1,887	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	948	\$ 3,476
14	Environmental Quality Board	25	590	138	2,948	141	1,421	147	587	135	130	47	121	633	5,797
15	Office of the Governor	15	31	112	376	134	303	154	218	309	456	177	681	901	2,065
16	Office of Management and Budget	33	161	7	39	2	6	-	-	1	0	-	-	43	206
18	Planning Board	41	915	66	331	29	96	12	33	9	4	6	12	163	1,390
21	Emergency Management and Disaster Administration Agency	-	-	-	-	29	237	270	1,882	75	1,491	74	930	448	4,541
22	Office of the Commissioner of Insurance	12	108	14	553	29	574	15	381	14	560	7	25	91	2,200
23	Department of State	45	1,573	56	320	53	201	43	196	21	28	5	4	223	2,321
24	Department of the Treasury	46	2,835	1	0	-	-	-	-	-	-	-	-	47	2,836
25	Hacienda (entidad interna - fines de contabilidad)	145	10,094	1,021	7,716	767	10,548	809	4,733	928	5,130	282	770	3,952	38,992
26	Retirement System for Government Employees and the Judiciary (Central System)	4	35	36	244	26	326	-	-	-	-	-	-	66	605
28	Commonwealth Election Commission	42	249	61	195	202	1,422	42	90	28	30	55	68	430	2,054
30	Office of Administration and Transformation of Human Resources in the Government of PR	4	23	9	7	7	8	5	5	1	0	1	5	27	49
31	General Services Administration	88	698	156	3,229	80	852	66	1,936	88	698	246	790	724	8,203
34	Investigation, Prosecution and Appeals Commission	2	0	4	3	8	2	5	1	14	11	3	1	36	17
35	Industrial Tax Exemption Office	8	3	14	6	17	11	133	201	145	343	4	3	321	567
37	Civil Rights Commission	2	1,506	2	4	9	12	8	8	7	5	2	9	30	1,543
38	Department of Justice	156	1,679	255	3,234	412	3,522	366	2,625	480	2,763	218	481	1,887	14,304
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	125	956	561	3,388	816	6,347	294	2,003	20	97	6	52	1,822	12,843
45	Department of Public Safety	256	14,875	706	8,268	808	10,291	811	6,738	133	843	97	78	2,811	41,094
49	Department of Transportation and Public Works	196	8,751	384	3,732	294	2,161	429	3,598	444	8,367	498	7,766	2,245	34,375
50	Department of Natural and Environmental Resources	247	5,586	808	14,761	617	4,815	616	2,619	340	995	99	298	2,727	29,075
55	Department of Agriculture	57	284	110	240	112	217	132	904	146	400	6	2	563	2,047
60	Citizen's Advocate Office (Ombudsman)	6	67	9	11	8	44	2	5	2	0	-	-	27	127
62	Cooperative Development Commission	2	21	2	0	14	5	2	11	12	19	1	0	33	56
65	Public Services Commission	-	-	1	3	1	35	70	102	30	127	54	38	156	306
67	Department of Labor and Human Resources	164	1,394	408	3,189	327	1,166	330	1,511	55	79	26	50	1,310	7,389
68	Labor Relations Board	3	15	4	0	1	0	-	-	-	-	-	-	8	15
69	Department of Consumer Affairs	15	54	7	3	8	3	21	46	24	20	4	2	79	128
71	Department of Health	2,044	30,205	3,524	53,729	3,383	48,724	2,615	22,688	2,741	11,273	3,656	39,616	17,963	206,235
75	Office of the Financial Institutions Commissioner	9	125	15	338	22	46	8	26	7	25	1	0	62	560
78	Department of Housing	145	1,266	821	4,684	813	6,527	306	2,373	2	652	4	2	2,091	15,505
81	Department of Education	-	-	7	83	99	398	128	342	481	2,098	2,167	4,366	2,882	7,287
87	Department of Sports and Recreation	80	558	150	184	78	3,205	65	674	118	157	242	1,532	733	6,311
89	Horse Racing Industry and Sport Administration	-	-	-	-	40	71	18	160	1	2	-	-	59	233
95	Mental Health and Addiction Services Administration	418	2,897	653	2,441	262	1,359	191	242	93	252	277	625	1,894	7,816
96	Women's Advocate Office	8	185	22	306	37	277	6	6	8	8	-	-	81	782
105	Industrial Commission	17	60	169	459	37	104	37	273	36	60	19	241	315	1,196
120	Veterans Advocate Office	6	2	19	62	27	2,268	46	963	24	532	8	59	130	3,887
122	Department of the Family	265	2,129	449	3,048	470	7,136	507	9,771	483	2,568	190	812	2,364	25,465
123	Families and Children Administration	235	3,316	888	10,642	1,001	8,207	548	8,038	742	10,852	327	1,761	3,741	42,815
124	Minors Support Administration	27	876	40	1,063	40	897	45	547	52	820	23	562	227	4,764
126	Vocational Rehabilitation Administration	234	1,108	692	2,365	462	1,004	496	1,446	627	1,176	334	709	2,845	7,808
127	Administration for Socioeconomic Development of the Family	116	2,686	189	4,277	115	1,482	222	2,278	89	2,259	104	3,267	835	16,250
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	208	3,716	346	3,373	164	2,240	74	1,234	8	202	34	20	834	10,785
139	Parole Board	4	9	6	1	3	7	-	-	2	1	3	4	18	23
141	Telecommunication's Regulatory Board	-	-	-	-	18	145	98	266	14	15	1	1	131	427
152	Elderly and Retired People Advocate Office	62	196	181	227	109	129	23	42	35	121	6	7	416	722
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	8	26	11	5	61	2	0	16	5	20	9	73	94
155	State Historic Preservation Office	15	51	19	42	18	66	21	119	7	22	1	1	81	301
189	Bureau of Forensic Sciences	15	70	49	730	6	5	1	8	-	-	-	-	71	812
220	Correctional Health	23	76	49	552	25	109	10	21	-	-	-	-	107	758
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
224	Controller Especial Report Joint Commission	-	-	4	1	11	2	4	1	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	10	6	11	1	15	7	21	64	11	17	7	18	75	113
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	3	7	2	1	1	0	-	-	-	-	-	-	6	9
241	Administration for the Care and Development of the Childhood	165	2,179	105	1,424	66	484	39	184	30	962	4	10	409	5,243
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	6	5	22	327	23	57	125	155	2	1	2	4	180	549
271	Office of Information and Communication Technologies	46	11,188	77	11,047	184	29,020	14	1,056	1	1	-	-	322	52,312
272	Office of the Inspector General	19	77	88	215	110	174	15	125	-	-	-	-	232	591
273	Permit Management Office	3	9	48	580	35	153	70	176	51	109	-	-	207	1,027

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2022
(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
279	COM APELATIVA SERVICIO PUBLICO	6	32	1	26	-	-	-	-	-	-	-	-	7	58
281	Office of the Electoral Comptroller	3	32	-	-	-	-	-	-	1	3	-	-	4	35
290	State Energy Office of Public Policy	85	81	520	412	156	113	21	21	397	764	93	129	1,272	1,519
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	-	-	1	0	1	150	2	150
298	Public Service Regulatory Board	99	159	378	395	127	384	70	90	-	-	-	-	674	1,028
311	Gaming Commission	171	2,642	71	155	9	212	-	-	-	-	-	-	251	3,008
329	Social Economic Development Office	14	11,303	60	3,175	145	1,605	125	1,993	115	3,847	30	1,875	489	23,798
Total		6,326	\$ 129,801	15,250	\$ 161,070	13,468	\$ 163,549	10,874	\$ 87,134	10,073	\$ 62,581	9,864	\$ 68,676	65,855	\$ 672,812