

## Requirement 2 (E)



GOVERNMENT OF PUERTO RICO  
Department of the Treasury

***Puerto Rico Department of Treasury***

*Invoice Processing KPI's*

*For the month of July FY23*

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**Puerto Rico Department of the Treasury  
Central Accounting Area  
Invoice Processing Capacity Analysis  
July 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 2020) 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 July 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	\$201,102	7.25
123	Families and Children Administration	41,951	11.75
271	Office of Information and Communication Technologies	39,816	7.00
045	Department of Public Safety	33,968	2.50
049	Department of Transportation and Public Works	31,040	5.25
Total Top Five		\$347,878	
All Other		270,576	
<b>Total All Agencies</b>		<b>\$618,454</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
141	Telecommunication's Regulatory Board	\$427	786.00
089	Horse Racing Industry and Sport Administration	233	354.00
272	Office of the Inspector General	527	138.25
010	General Court of Justice	3,480	66.25
224	Controller Especial Report Joint Commision	5	16.25
Total Top Five		\$4,672	
All Other		613,782	
<b>Total All Agencies</b>		<b>\$618,454</b>	

**Historical Information**

	May	June	July
Total Unprocessed Invoices	\$632,183	\$664,349	\$618,454
Ending A/P Balance	849,917	840,012	824,784
Percentage of Invoices Unprocessed	74%	79%	75%
MoM Change in Unprocessed Invoices	0.7%	5.1%	(6.9)%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2022**  
*(figures in thousands)*

ID	Agency	LTM July FY23	Unprocessed Invoices in AP		Personnel	Estimated Months to Process Complete
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
10	General Court of Justice	14	926	\$ 3,480	N/A	66.25
14	Environmental Quality Board	107	642	5,709	2.00	6.00
15	Office of the Governor	187	938	2,166	N/A	5.00
16	Office of Management and Budget	57	42	380	N/A	0.75
18	Planning Board	65	173	2,109	N/A	2.75
21	Emergency Management and Disaster Administration Agency	-	448	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	23	94	2,172	N/A	4.00
23	Department of State	126	215	876	N/A	1.75
24	Department of the Treasury	260	85	5,451	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	599	3,824	30,877	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	62	570	N/A	N/A
28	Commonwealth Election Commission	111	470	2,132	N/A	4.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	21	28	48	N/A	1.25
31	General Services Administration	64	717	8,922	N/A	11.25
34	Investigation, Prosecution and Appeals Commission	13	36	17	N/A	3.00
35	Industrial Tax Exemption Office	-	313	564	N/A	N/A
37	Civil Rights Commission	12	31	1,544	N/A	2.50
38	Department of Justice	290	1,909	15,581	N/A	6.50
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	1,886	13,114	N/A	3.75
45	Department of Public Safety	1,171	2,856	33,968	N/A	2.50
49	Department of Transportation and Public Works	422	2,243	31,040	10.00	5.25
50	Department of Natural and Environmental Resources	305	2,796	30,933	2.00	9.25
55	Department of Agriculture	122	526	2,115	N/A	4.25
60	Citizen's Advocate Office (Ombudsman)	25	39	112	N/A	1.50
62	Cooperative Development Commission	25	35	47	N/A	1.50
65	Public Services Commission	-	157	309	N/A	N/A
67	Department of Labor and Human Resources	302	1,577	9,929	7.00	5.25
68	Labor Relations Board	12	10	29	N/A	0.75
69	Department of Consumer Affairs	87	77	107	N/A	1.00
71	Department of Health	2,641	19,010	201,102	16.00	7.25
75	Office of the Financial Institutions Commissioner	55	63	567	N/A	1.25
78	Department of Housing	215	1,978	14,490	13.00	9.25
81	Department of Education	8,196	2,890	7,287	N/A	0.25
87	Department of Sports and Recreation	260	740	6,879	6.00	2.75
89	Horse Racing Industry and Sport Administration	0	59	233	N/A	354.00
95	Mental Health and Addiction Services Administration	1,847	2,127	9,024	19.00	1.25
96	Women's Advocate Office	63	91	882	N/A	1.50
105	Industrial Commission	51	325	1,404	N/A	6.25
120	Veterans Advocate Office	26	142	3,908	N/A	5.50
122	Department of the Family	434	2,371	25,590	4.00	5.50
123	Families and Children Administration	311	3,647	41,951	3.00	11.75
124	Minors Support Administration	67	216	4,527	2.00	3.25
126	Vocational Rehabilitation Administration	501	2,780	7,532	N/A	5.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2022

(figures in thousands)

ID	Agency	LTM July FY23	Unprocessed Invoices in AP Portal as of 07/31/2022		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
127	Administration for Socioeconomic Development of the Family	175	848	15,877	3.00	4.75
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	-	217	2,028	N/A	N/A
137	Department of Correction and Rehabilitation	749	821	8,575	6.00	1.00
139	Parole Board	14	32	31	N/A	2.25
141	Telecommunication's Regulatory Board	0	131	427	N/A	786.00
152	Elderly and Retired People Advocate Office	438	502	904	N/A	1.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	77	99	N/A	5.00
155	State Historic Preservation Office	24	85	283	N/A	3.50
189	Bureau of Forensic Sciences	47	114	1,092	N/A	2.50
220	Correctional Health	19	80	644	2.00	4.25
221	Emergency Medical Services Corps	0	1	0	N/A	3.00
224	Controllor Especial Report Joint Commision	1	19	5	N/A	16.25
226	Joint Special Counsel on Legislative Donations	18	68	108	N/A	3.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	18	9	19	N/A	0.50
241	Administration for the Care and Development of the Childhood	195	398	5,608	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	175	546	N/A	5.75
271	Office of Information and Communication Technologies	42	297	39,816	N/A	7.00
272	Office of the Inspector General	2	219	527	N/A	138.25
273	Permit Management Office	-	204	1,021	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	10	31	N/A	1.00
281	Office of the Electoral Comptroller	14	5	24	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	110	630	1,021	N/A	5.75
311	Gaming Commission	430	133	1,999	N/A	0.25
<b>Total unprocessed invoices (July 31, 2022)</b>				<b>\$ 618,454</b>		
Ending A/P Balance (July 31, 2022)				<b>\$ 824,784</b>		
% invoices unprocessed (July 31, 2022)						75.0%
<b>Total unprocessed invoices (June 30, 2022)</b>				<b>\$ 664,349</b>		
Ending A/P Balance (June 30, 2022)				<b>\$ 840,012</b>		
% invoices unprocessed (June 30, 2022)						79.1%
Increase / (Decrease) in total unprocessed invoices from prior month						(6.9)%

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 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	10	\$ 30	583	\$ 1,887	322	\$ 1,561	3	\$ 1	8	\$ 2	-	\$ -	926	\$ 3,480
14	Environmental Quality Board	24	398	147	3,051	141	1,421	147	587	136	131	47	121	642	5,709
15	Office of the Governor	18	102	145	402	135	307	154	218	309	456	177	681	938	2,166
16	Office of Management and Budget	19	202	20	172	2	6	-	-	1	0	-	-	42	380
18	Planning Board	20	557	97	1,407	29	96	12	33	9	4	6	12	173	2,109
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	10	70	17	561	29	574	15	381	14	560	9	26	94	2,172
23	Department of State	18	54	75	393	53	201	43	196	21	28	5	4	215	876
24	Department of the Treasury	59	4,052	26	1,400	-	-	-	-	-	-	-	-	85	5,451
25	Hacienda (entidad interna - fines de contabilidad)	66	2,477	972	7,219	767	10,548	809	4,733	928	5,130	282	770	3,824	30,877
26	Retirement System for Government Employees and the Judiciary (Central System)	-	-	36	244	26	326	-	-	-	-	-	-	62	570
28	Commonwealth Election Commission	17	115	126	407	202	1,422	42	90	28	30	55	68	470	2,132
30	Office of Administration and Transformation of Human Resources in the Government of PR	5	20	9	10	7	8	5	5	1	0	1	5	28	48
31	General Services Administration	40	624	197	4,022	80	852	66	1,936	88	698	246	790	717	8,922
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	1	0	13	6	17	11	133	201	145	343	4	3	313	564
37	Civil Rights Commission	3	1,507	2	4	9	12	8	8	7	5	2	9	31	1,544
38	Department of Justice	118	2,598	315	3,592	412	3,522	366	2,625	480	2,763	218	481	1,909	15,581
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	161	1,029	590	3,585	815	6,347	294	2,003	20	97	6	52	1,886	13,114
45	Department of Public Safety	144	6,845	862	9,164	808	10,293	812	6,744	133	843	97	78	2,856	33,968
49	Department of Transportation and Public Works	73	3,211	502	5,931	297	2,167	429	3,598	444	8,367	498	7,766	2,243	31,040
50	Department of Natural and Environmental Resources	143	2,858	981	19,348	617	4,815	616	2,619	340	995	99	298	2,796	30,933
55	Department of Agriculture	12	11	118	581	112	217	132	904	146	400	6	2	526	2,115
60	Citizen's Advocate Office (Ombudsman)	11	40	16	23	8	44	2	5	2	0	-	-	39	112
62	Cooperative Development Commission	2	11	4	1	14	5	2	11	12	19	1	0	35	47
65	Public Services Commission	-	-	2	7	1	35	70	102	30	127	54	38	157	309
67	Department of Labor and Human Resources	125	973	714	6,151	327	1,166	330	1,511	55	79	26	50	1,577	9,929
68	Labor Relations Board	4	14	5	14	1	0	-	-	-	-	-	-	10	29
69	Department of Consumer Affairs	8	27	12	9	8	3	21	46	24	20	4	2	77	107
71	Department of Health	1,067	19,804	5,272	58,635	3,410	48,887	2,688	22,756	2,817	11,329	3,756	39,691	19,010	201,102
75	Office of the Financial Institutions Commissioner	5	81	20	389	22	46	8	26	7	25	1	0	63	567
78	Department of Housing	40	294	814	4,644	813	6,527	306	2,373	2	652	3	0	1,978	14,490
81	Department of Education	3	10	12	73	99	398	128	342	481	2,098	2,167	4,366	2,890	7,287
87	Department of Sports and Recreation	53	109	180	305	82	4,102	65	674	118	157	242	1,532	740	6,879
89	Horse Racing Industry and Sport Administration	-	-	-	-	40	71	18	160	1	2	-	-	59	233
95	Mental Health and Addiction Services Administration	219	1,896	988	4,388	318	1,447	199	264	113	387	290	642	2,127	9,024
96	Women's Advocate Office	7	125	33	466	37	277	6	6	8	8	-	-	91	882
105	Industrial Commission	17	136	178	496	37	104	37	273	36	60	20	334	325	1,404
120	Veterans Advocate Office	12	16	25	70	27	2,268	46	963	24	532	8	59	142	3,908
122	Department of the Family	97	563	613	4,736	469	7,133	515	9,775	486	2,570	191	813	2,371	25,590
123	Families and Children Administration	84	2,181	944	10,913	1,002	8,208	548	8,038	742	10,852	327	1,761	3,647	41,951
124	Minors Support Administration	10	631	46	1,071	40	897	45	547	52	820	23	562	216	4,527
126	Vocational Rehabilitation Administration	130	854	761	2,428	474	1,012	490	1,430	615	1,149	310	659	2,780	7,532
127	Administration for Socioeconomic Development of the Family	74	1,543	244	5,047	115	1,482	222	2,278	89	2,259	104	3,267	848	15,877
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	-	-	4	48	1	1	5	49
133	Natural Resources Administration	-	-	1	3	-	-	58	1,129	80	630	78	266	217	2,028
137	Department of Correction and Rehabilitation	93	838	445	4,044	167	2,238	74	1,234	8	202	34	20	821	8,575
139	Parole Board	6	11	18	8	3	7	-	-	2	1	3	4	32	31
141	Telecommunication's Regulatory Board	-	-	-	-	18	145	98	266	14	15	1	1	131	427
152	Elderly and Retired People Advocate Office	30	118	299	486	109	129	23	42	35	121	6	7	502	904
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	3	8	31	17	5	61	2	0	16	5	20	9	77	99
155	State Historic Preservation Office	3	2	35	74	18	66	21	119	7	22	1	1	85	283
189	Bureau of Forensic Sciences	19	89	88	991	6	5	1	8	-	-	-	-	114	1,092
220	Correctional Health	1	1	44	513	25	109	10	21	-	-	-	-	80	644
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	4	0	10	1	15	7	21	64	11	17	7	18	68	108
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	4	17	4	2	1	0	-	-	-	-	-	-	9	19
241	Administration for the Care and Development of the Childhood	86	1,867	171	2,099	67	485	40	184	30	962	4	10	398	5,608
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	1	2	22	327	23	57	125	155	2	1	2	4	175	546
271	Office of Information and Communication Technologies	15	200	83	9,540	184	29,020	14	1,056	1	1	-	-	297	39,816
272	Office of the Inspector General	7	16	87	211	110	174	15	125	-	-	-	-	219	527
273	Permit Management Office	1	4	47	580	35	153	70	176	51	109	-	-	204	1,021

Puerto Rico Department of Treasury | Hacienda  
 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 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	7	31	3	0	-	-	-	-	-	-	-	-	10	31
281	Office of the Electoral Comptroller	3	20	1	0	-	-	-	-	1	3	-	-	5	24
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	52	123	381	424	127	384	70	90	-	-	-	-	630	1,021
311	Gaming Commission	34	71	90	1,716	9	212	-	-	-	-	-	-	133	1,999
<b>Total</b>		<b>3,386</b>	<b>\$ 59,585</b>	<b>19,105</b>	<b>\$ 184,704</b>	<b>13,422</b>	<b>\$ 163,101</b>	<b>10,836</b>	<b>\$ 85,227</b>	<b>10,053</b>	<b>\$ 58,902</b>	<b>9,924</b>	<b>\$ 66,935</b>	<b>66,726</b>	<b>\$ 618,454</b>