



## **Requirement 2 (E)**

**GOVERNMENT OF PUERTO RICO**

**Department of the Treasury**

***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of September FY23***

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**Puerto Rico Department of the Treasury  
Central Accounting Area  
Invoice Processing Capacity Analysis  
September 30, 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.*

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## Unprocessed Invoices Backlog Executive Summary as of September 30, 2022

(figures in thousands)

## Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
071	Department of Health	\$210,006	6.50
271	Office of Information and Communication Technologies	69,093	8.50
123	Families and Children Administration	44,483	11.25
045	Department of Public Safety	41,622	3.00
025	Hacienda (entidad interna - fines de contabilidad)	38,050	6.50
Total Top Five		\$403,254	
All Other		304,422	
<b>Total All Agencies</b>		<b>\$707,676</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
272	Office of the Inspector General	\$602	119.00
010	General Court of Justice	3,479	74.25
031	General Services Administration	8,984	11.25
123	Families and Children Administration	44,483	11.25
078	Department of Housing	18,209	9.50
Total Top Five		\$75,756	
All Other		631,920	
<b>Total All Agencies</b>		<b>\$707,676</b>	

## Historical Information

	July	August	September
Total Unprocessed Invoices	\$637,152	\$672,812	\$707,676
Ending A/P Balance	824,784	816,175	841,541
Percentage of Invoices Unprocessed	77%	82%	84%
MoM Change in Unprocessed Invoices	(4.1)%	5.6%	5.2%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of September 30, 2022  
(figures in thousands)

ID	Agency	LTM September FY23	Unprocessed Invoices In AP Portal as of 09/30/2022		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	966	\$ 3,479	N/A	74.25
14	Environmental Quality Board	126	649	6,136	2.00	5.25
15	Office of the Governor	189	915	2,086	N/A	4.75
16	Office of Management and Budget	65	57	644	N/A	1.00
18	Planning Board	77	147	855	N/A	2.00
21	Emergency Management and Disaster Administration Agency	-	448	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	29	93	2,264	N/A	3.25
23	Department of State	122	240	1,448	N/A	2.00
24	Department of the Treasury	253	67	1,633	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	599	3,963	38,050	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	67	607	N/A	N/A
28	Commonwealth Election Commission	82	446	2,386	N/A	5.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	23	30	52	N/A	1.25
31	General Services Administration	75	843	8,984	N/A	11.25
34	Investigation, Prosecution and Appeals Commission	10	36	17	N/A	3.50
35	Industrial Tax Exemption Office	-	325	568	N/A	N/A
37	Civil Rights Commission	11	35	1,549	N/A	3.25
38	Department of Justice	304	1,896	13,750	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	502	1,885	13,625	N/A	3.75
45	Department of Public Safety	1,033	3,149	41,622	N/A	3.00
49	Department of Transportation and Public Works	489	2,316	37,612	10.00	4.75
50	Department of Natural and Environmental Resources	342	2,795	31,953	2.00	8.25
55	Department of Agriculture	117	585	2,212	N/A	5.00
60	Citizen's Advocate Office (Ombudsman)	29	26	72	N/A	1.00
62	Cooperative Development Commission	22	38	71	N/A	1.75
65	Public Services Commission	-	156	306	N/A	N/A
67	Department of Labor and Human Resources	325	1,329	7,851	7.00	4.00
68	Labor Relations Board	14	9	16	N/A	0.75
69	Department of Consumer Affairs	85	71	104	N/A	0.75
71	Department of Health	2,775	18,317	210,006	16.00	6.50
75	Office of the Financial Institutions Commissioner	63	69	596	N/A	1.00
78	Department of Housing	231	2,190	18,209	13.00	9.50
81	Department of Education	9,214	3,037	7,939	N/A	0.25
87	Department of Sports and Recreation	276	776	5,978	6.00	2.75
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,948	1,891	8,862	19.00	1.00
96	Women's Advocate Office	63	86	824	N/A	1.25
105	Industrial Commission	47	319	1,550	N/A	6.75
120	Veterans Advocate Office	31	141	3,944	N/A	4.50
122	Department of the Family	450	2,380	25,890	4.00	5.25
123	Families and Children Administration	345	3,847	44,483	3.00	11.25
124	Minors Support Administration	72	209	3,531	2.00	3.00
126	Vocational Rehabilitation Administration	502	2,910	8,062	N/A	5.75
127	Administration for Socioeconomic Development of the Family	152	874	16,719	3.00	5.75
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	814	862	11,713	6.00	1.00
139	Parole Board	16	20	25	N/A	1.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of September 30, 2022  
(figures in thousands)

ID	Agency	LTM September FY23	Unprocessed Invoices In AP Portal as of 09/30/2022		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	432	422	774	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	75	115	N/A	4.25
155	State Historic Preservation Office	25	98	323	N/A	4.00
189	Bureau of Forensic Sciences	88	94	981	N/A	1.00
220	Correctional Health	27	107	758	2.00	4.00
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
224	Controller Especial Report Joint Commision	-	19	5	N/A	N/A
226	Joint Special Counsel on Legislative Donations	15	64	108	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	7	10	N/A	0.50
241	Administration for the Care and Development of the Childhood	191	415	5,223	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	29	186	664	N/A	6.50
271	Office of Information and Communication Technologies	45	378	69,093	N/A	8.50
272	Office of the Inspector General	2	238	602	N/A	119.00
273	Permit Management Office	-	211	1,044	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	6	6	N/A	0.75
281	Office of the Electoral Comptroller	13	2	9	N/A	0.25
290	State Energy Office of Public Policy	-	1,273	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	103	723	1,052	N/A	7.00
311	Gaming Commission	428	312	3,947	N/A	0.75
329	Social Economic Development Office	73	499	23,902	N/A	6.75
<b>Total unprocessed invoices (September 30, 2022)</b>				\$ 707,676		
Ending A/P Balance (September 30, 2022)				\$ 841,541		
% invoices unprocessed (September 30, 2022)						84.1%
<b>Total unprocessed invoices (August 31, 2022)</b>				\$ 672,812		
Ending A/P Balance (August 31, 2022)				\$ 816,175		
% invoices unprocessed (August 31, 2022)						82.4%
Increase / (Decrease) in total unprocessed invoices from prior month						5.2%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 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	42	\$ 28	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	966	\$ 3,479
14	Environmental Quality Board	43	1,010	135	2,867	142	1,421	147	587	135	130	47	121	649	6,136
15	Office of the Governor	31	54	110	374	134	303	154	218	309	456	177	681	915	2,086
16	Office of Management and Budget	46	598	8	39	2	6	-	-	1	0	-	-	57	644
18	Planning Board	44	586	47	124	29	96	12	33	9	4	6	12	147	855
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	15	176	13	548	29	574	15	381	14	560	7	25	93	2,264
23	Department of State	62	699	56	320	53	201	43	196	21	28	5	4	240	1,448
24	Department of the Treasury	66	1,632	1	0	-	-	-	-	-	-	-	-	67	1,633
25	Hacienda (entidad interna - fines de contabilidad)	283	9,369	1,040	7,741	747	10,486	764	4,639	912	5,128	217	686	3,963	38,050
26	Retirement System for Government Employees and the Judiciary (Central System)	5	37	36	244	26	326	-	-	-	-	-	-	67	607
28	Commonwealth Election Commission	58	582	61	195	202	1,422	42	90	28	30	55	68	446	2,386
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	26	9	7	7	8	5	5	1	0	1	5	30	52
31	General Services Administration	208	1,485	155	3,223	80	852	66	1,936	88	698	246	790	843	8,984
34	Investigation, Prosecution and Appeals Commission	1	0	5	3	8	2	5	1	14	11	3	1	36	17
35	Industrial Tax Exemption Office	12	4	14	6	17	11	133	201	145	343	4	3	325	568
37	Civil Rights Commission	7	1,512	2	4	9	12	8	8	7	5	2	9	35	1,549
38	Department of Justice	167	1,137	253	3,223	412	3,522	366	2,625	480	2,763	218	481	1,896	13,750
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	194	1,308	555	3,817	816	6,347	294	2,003	20	97	6	52	1,885	13,625
45	Department of Public Safety	601	16,106	700	7,566	807	10,290	811	6,738	133	843	97	78	3,149	41,622
49	Department of Transportation and Public Works	295	12,860	357	2,863	293	2,157	429	3,598	444	8,367	498	7,766	2,316	37,612
50	Department of Natural and Environmental Resources	329	8,584	793	14,638	618	4,818	616	2,619	340	995	99	298	2,795	31,953
55	Department of Agriculture	78	400	111	288	112	217	132	904	146	400	6	2	585	2,212
60	Citizen's Advocate Office (Ombudsman)	5	11	9	11	8	44	2	5	2	0	-	-	26	72
62	Cooperative Development Commission	7	36	2	0	14	5	2	11	12	19	1	0	38	71
65	Public Services Commission	-	-	1	3	1	35	70	102	30	127	54	38	156	306
67	Department of Labor and Human Resources	191	1,892	401	3,159	326	1,160	330	1,511	55	79	26	50	1,329	7,851
68	Labor Relations Board	4	16	4	0	1	0	-	-	-	-	-	-	9	16
69	Department of Consumer Affairs	9	31	5	2	8	3	21	46	24	20	4	2	71	104
71	Department of Health	2,697	39,914	3,434	56,711	3,313	47,308	2,604	15,568	2,705	11,269	3,564	39,237	18,317	210,006
75	Office of the Financial Institutions Commissioner	16	161	15	338	22	46	8	26	7	25	1	0	69	596
78	Department of Housing	243	3,968	822	4,686	813	6,527	306	2,373	2	652	4	2	2,190	18,209
81	Department of Education	16	238	97	450	126	430	146	356	485	2,100	2,167	4,366	3,037	7,939
87	Department of Sports and Recreation	123	556	151	184	77	2,875	65	674	118	157	242	1,532	776	5,978
89	Horse Racing Industry and Sport Administration	-	-	-	-	40	71	18	160	1	2	-	-	59	233
95	Mental Health and Addiction Services Administration	527	4,643	541	1,741	262	1,359	191	242	93	252	277	625	1,891	8,862
96	Women's Advocate Office	13	228	22	306	37	277	6	6	8	8	-	-	86	824
105	Industrial Commission	21	413	169	459	37	104	37	273	36	60	19	241	319	1,550
120	Veterans Advocate Office	17	60	19	62	27	2,268	46	963	24	532	8	59	141	3,944
122	Department of the Family	313	2,863	434	2,927	465	7,130	499	9,596	480	2,565	189	808	2,380	25,890
123	Families and Children Administration	344	4,979	885	10,646	1,001	8,207	548	8,038	742	10,852	327	1,761	3,847	44,483
124	Minors Support Administration	13	136	36	569	40	897	45	547	52	820	23	562	209	3,531
126	Vocational Rehabilitation Administration	370	1,782	633	1,949	461	1,004	491	1,442	621	1,175	334	709	2,910	8,062
127	Administration for Socioeconomic Development of the Family	181	3,689	179	4,050	112	1,395	213	2,103	85	2,215	104	3,267	874	16,719
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	309	5,019	289	3,111	150	2,148	72	1,213	8	202	34	20	862	11,713
139	Parole Board	6	12	6	1	3	7	-	-	2	1	3	4	20	25
141	Telecommunication's Regulatory Board	-	-	-	-	18	145	98	266	14	15	1	1	131	427
152	Elderly and Retired People Advocate Office	75	251	176	226	107	127	23	42	35	121	6	7	422	774
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	21	26	19	5	61	2	0	16	5	20	9	75	115
155	State Historic Preservation Office	32	73	19	42	18	66	21	119	7	22	1	1	98	323
189	Bureau of Forensic Sciences	37	235	50	734	6	5	1	8	-	-	-	-	94	981
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	3	1	7	1	15	7	21	64	11	17	7	18	64	108
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	4	9	2	1	1	0	-	-	-	-	-	-	7	10
241	Administration for the Care and Development of the Childhood	170	2,130	106	1,452	66	484	39	184	30	962	4	10	415	5,223
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	12	120	22	327	23	57	125	155	2	1	2	4	186	664
271	Office of Information and Communication Technologies	101	28,137	78	10,880	184	29,020	14	1,056	1	1	-	-	378	69,093
272	Office of the Inspector General	25	88	88	215	110	174	15	125	-	-	-	-	238	602
273	Permit Management Office	7	26	48	580	35	153	70	176	51	109	-	-	211	1,044
279	COM APELATIVA SERVICIO PUBLICO	6	6	-	-	-	-	-	-	-	-	-	-	6	6

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 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
281	Office of the Electoral Comptroller	1	6	-	-	-	-	-	-	1	3	-	-	2	9
290	State Energy Office of Public Policy	86	81	520	412	156	113	21	21	397	764	93	129	1,273	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	148	183	378	395	127	384	70	90	-	-	-	-	723	1,052
311	Gaming Commission	236	3,581	67	154	9	212	-	-	-	-	-	-	312	3,947
329	Social Economic Development Office	26	11,696	59	3,174	144	1,317	125	1,993	115	3,847	30	1,875	499	23,902
<b>Total</b>		<b>9,018</b>	<b>\$ 175,579</b>	<b>14,908</b>	<b>\$ 160,508</b>	<b>13,377</b>	<b>\$ 161,291</b>	<b>10,812</b>	<b>\$ 79,560</b>	<b>10,012</b>	<b>\$ 62,529</b>	<b>9,706</b>	<b>\$ 68,209</b>	<b>67,833</b>	<b>\$ 707,676</b>