



**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 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.*

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog Executive Summary as of March 31, 2023**

*(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	\$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	
<b>Total All Agencies</b>		<b>\$606,899</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		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	
<b>Total All Agencies</b>		<b>\$606,899</b>	

**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)

ID	Agency	Unprocessed Invoices In AP Portal		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM March FY23 Monthly Average Processed Vouchers	as of 03/31/2023 Total Count Total Amount		
10	General Court of Justice	10	1,122 \$ 3,733	N/A	112.25
15	Office of the Governor	207	51 135	N/A	0.25
16	Office of Management and Budget	63	99 1,468	N/A	1.50
18	Planning Board	70	120 2,839	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	36	23 250	N/A	0.75
23	Department of State	120	65 342	N/A	0.50
24	Department of the Treasury	279	65 1,974	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	590	4,444 44,040	N/A	7.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	76 618	N/A	N/A
28	Commonwealth Election Commission	74	560 3,141	N/A	7.50
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	10.75
34	Investigation, Prosecution and Appeals Commission	9	6 1	N/A	0.75
37	Civil 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 Firefighters Corps	-	99 64	N/A	N/A
43	Puerto Rico 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
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
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	-
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	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	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
139	Parole Board	14	10 14	N/A	0.75

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

(figures in thousands)

ID	Agency	LTM March FY23	Unprocessed Invoices In AP Portal		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 03/31/2023	Total Count		
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)** \$ 606,899  
 Ending A/P Balance (March 31, 2023) \$ 801,447  
 % invoices unprocessed (March 31, 2023) 75.7%

**Total unprocessed invoices (February 28, 2023)** \$ 723,686  
 Ending A/P Balance (February 28, 2023) \$ 924,206  
 % invoices unprocessed (February 28, 2023) 78.3%

Increase / (Decrease) in total unprocessed invoices from prior month (16.1)%

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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	198	\$ 282	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	1,122	\$ 3,733
15	Office of the Governor	49	135	-	-	-	-	-	-	1	0	1	-	51	135
16	Office of Management and Budget	96	1,436	3	32	-	-	-	-	-	-	-	-	99	1,468
18	Planning Board	97	2,762	8	52	4	6	5	14	5	3	1	2	120	2,839
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	22	250	-	-	-	-	1	0	-	-	-	-	23	250
23	Department of State	60	336	2	2	1	1	-	-	2	4	-	-	65	342
24	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
31	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
37	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	175	263	462	279	408	586	1,044
42	Puerto Rico Firefighters Corps	-	-	-	-	2	0	9	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	0	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	975	73	286	3,249	33,689
55	Department of Agriculture	158	2,019	115	289	114	217	136	905	144	392	6	2	673	3,824
60	Citizen's Advocate Office (Ombudsman)	13	20	9	11	7	17	2	5	2	0	-	-	33	54
62	Cooperative Development Commission	16	99	2	0	14	5	2	11	12	19	1	0	47	134
65	Public Services Commission	1	6	-	-	-	-	-	-	1	0	-	-	2	6
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	-	-	-	-	-	-	-	-	-	-	1	14
69	Department of Consumer Affairs	26	178	5	2	8	3	21	46	24	20	4	2	88	251
71	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	-	-	-	-	-	-	-	-	-	-	9	97
78	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

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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
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
221	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
231	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
<b>Total</b>		<b>17,991</b>	<b>\$ 263,236</b>	<b>10,361</b>	<b>\$ 113,931</b>	<b>9,329</b>	<b>\$ 101,904</b>	<b>7,257</b>	<b>\$ 50,544</b>	<b>5,991</b>	<b>\$ 34,732</b>	<b>6,230</b>	<b>\$ 42,551</b>	<b>57,159</b>	<b>\$ 606,899</b>