



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 May FY23

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
May 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 May 31, 2023
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$) Unprocessed	
		Invoices	Est. Months to Process Complete Backlog
071	Department of Health	\$208,062	6.75
045	Department of Public Safety	50,555	3.50
049	Department of Transportation and Public Works	46,818	2.25
271	Office of Information and Communication Technologies	28,026	2.25
123	Families and Children Administration	26,097	6.00
Total Top Five		\$359,559	
All Other		210,855	
Total All Agencies		\$570,414	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$) Unprocessed	
		Invoices	Est. Months to Process Complete Backlog
010	General Court of Justice	\$3,909	38.00
050	Department of Natural and Environmental Resources	24,808	7.25
329	Social Economic Development Office	16,666	7.25
071	Department of Health	208,062	6.75
028	Commonwealth Election Commission	3,244	6.75
Total Top Five		\$256,689	
All Other		313,725	
Total All Agencies		\$570,414	

Historical Information

	March	April	May
Total Unprocessed Invoices	\$606,899	\$590,848	\$570,414
Ending A/P Balance	801,447	1,019,097	769,748
Percentage of Invoices Unprocessed	76%	58%	74%
MoM Change in Unprocessed Invoices	(16.1)%	(2.6)%	(3.5)%

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal		Estimated Months to		
		LTM May FY23	as of 05/31/2023	Personnel Currently Processing Invoices	Process Complete Invoice Backlog	
		Monthly Average Processed Vouchers	Total Count	Total Amount		
10	General Court of Justice	10	381	\$ 3,909	N/A	38.00
14	Environmental Quality Board	111	709	7,970	2.00	6.50
15	Office of the Governor	219	65	171	N/A	0.25
16	Office of Management and Budget	70	70	690	N/A	1.00
18	Planning Board	78	120	1,429	N/A	1.50
21	Emergency Management and Disaster Administration Agency	-	304	2,385	N/A	N/A
22	Office of the Commissioner of Insurance	40	26	320	N/A	0.75
23	Department of State	122	76	343	N/A	0.50
24	Department of the Treasury	308	99	2,849	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	630	4,132	17,900	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	84	625	N/A	N/A
28	Commonwealth Election Commission	77	512	3,244	N/A	6.75
30	Office of Administration and Transformation of Human Resources in the Government	30	16	88	N/A	0.50
31	General Services Administration	103	606	12,453	N/A	6.00
34	Investigation, Prosecution and Appeals Commission	10	8	5	N/A	0.75
37	Civil Rights Commission	14	4	5	N/A	0.25
38	Department of Justice	325	462	3,982	N/A	1.50
40	Puerto Rico Police Department	-	8	3	N/A	N/A
43	Puerto Rico National Guard	482	584	7,680	N/A	1.25
45	Department of Public Safety	1,139	3,891	50,555	N/A	3.50
49	Department of Transportation and Public Works	537	1,177	46,818	10.00	2.25
50	Department of Natural and Environmental Resources	460	3,357	24,808	2.00	7.25
55	Department of Agriculture	139	729	6,582	N/A	5.25
60	Citizen's Advocate Office (Ombudsman)	30	32	58	N/A	1.00
62	Cooperative Development Commission	23	4	3	N/A	0.25
65	Public Services Commission	-	5	9	N/A	N/A
67	Department of Labor and Human Resources	317	1,451	8,612	7.00	4.50
68	Labor Relations Board	14	4	16	N/A	0.25
69	Department of Consumer Affairs	82	33	77	N/A	0.50
71	Department of Health	3,018	20,433	208,062	16.00	6.75
75	Office of the Financial Institutions Commissioner	95	12	79	N/A	0.25
78	Department of Housing	302	1,417	8,152	13.00	4.75
81	Department of Education	10,800	3,128	8,928	N/A	0.25
87	Department of Sports and Recreation	352	513	2,600	6.00	1.50
89	Horse Racing Industry and Sport Administration	-	4	3	N/A	N/A
95	Mental Health and Addiction Services Administration	2,164	1,977	8,365	19.00	1.00
96	Women's Advocate Office	71	103	622	N/A	1.50
105	Industrial Commission	52	282	959	N/A	5.50
120	Veterans Advocate Office	31	168	4,582	N/A	5.50
122	Department of the Family	476	802	7,403	4.00	1.75
123	Families and Children Administration	399	2,443	26,097	3.00	6.00
124	Minors Support Administration	65	81	2,077	2.00	1.25
126	Vocational Rehabilitation Administration	592	1,356	4,068	N/A	2.25
127	Administration for Socioeconomic Development of the Family	146	893	13,060	3.00	6.00
133	Natural Resources Administration	-	218	2,029	N/A	N/A
137	Department of Correction and Rehabilitation	1,013	693	10,164	6.00	0.75

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal		Estimated Months to		
		LTM May FY23	as of 05/31/2023	Personnel Currently Processing Invoices	Process Complete Invoice Backlog	
		Monthly Average Processed Vouchers	Total Count	Total Amount		
139	Parole Board	15	13	21	N/A	0.75
152	Elderly and Retired People Advocate Office	400	147	622	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	80	51	N/A	4.50
155	State Historic Preservation Office	35	73	319	N/A	2.00
189	Bureau of Forensic Sciences	52	147	1,174	N/A	2.75
220	Correctional Health	29	13	387	2.00	0.50
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
226	Joint Special Counsel on Legislative Donations	15	29	6	N/A	2.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	1	0	N/A	-
241	Administration for the Care and Development of the Childhood	283	529	6,655	N/A	1.75
243	PNP Central Committee	-	3	54	N/A	N/A
244	PIP Central Committee	-	1	9	N/A	N/A
266	Office of Public Security Affairs	28	14	81	N/A	0.50
271	Office of Information and Communication Technologies	63	144	28,026	N/A	2.25
279	COM APELATIVA SERVICIO PUBLICO	13	5	59	N/A	0.50
281	Office of the Electoral Comptroller	12	3	18	N/A	0.25
291	Proyecto Dignidad	-	3	1	N/A	N/A
298	Public Service Regulatory Board	96	66	260	N/A	0.75
311	Gaming Commission	438	307	5,166	N/A	0.75
329	Social Economic Development Office	68	490	16,666	N/A	7.25

Total unprocessed invoices (May 31, 2023)

Ending A/P Balance (May 31, 2023)

% invoices unprocessed (May 31, 2023)

\$ 570,414

\$ 769,748

74.1%

Total unprocessed invoices (April 30, 2023)

Ending A/P Balance (April 30, 2023)

% invoices unprocessed (April 30, 2023)

\$ 590,848

\$ 1,019,097

58.0%

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

(3.5)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 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	307	\$ 458	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	1,231	\$ 3,909
14	Environmental Quality Board	108	2,924	130	2,789	143	1,422	146	584	135	130	47	121	709	7,970
15	Office of the Governor	63	171	-	-	-	-	-	-	1	0	1	-	65	171
16	Office of Management and Budget	67	658	3	32	-	-	-	-	-	-	-	-	70	690
18	Planning Board	96	1,352	9	52	4	6	5	14	5	3	1	2	120	1,429
21	Emergency Management and Disaster Administration Agency	-	-	-	-	23	213	184	975	54	480	43	716	304	2,385
22	Office of the Commissioner of Insurance	25	320	-	-	-	-	1	0	-	-	-	-	26	320
23	Department of State	72	338	2	2	-	-	-	-	2	4	-	-	76	343
24	Department of the Treasury	99	2,849	-	-	-	-	-	-	-	-	-	-	99	2,849
25	Hacienda (entidad interna - fines de contabilidad)	968	9,569	798	2,868	646	1,748	714	2,130	867	1,451	139	134	4,132	17,900
26	Retirement System for Government Employees and the Judiciary (Central System)	22	56	36	244	26	326	-	-	-	-	-	-	84	625
28	Commonwealth Election Commission	185	1,490	44	186	190	1,414	37	85	19	23	37	45	512	3,244
30	Office of Administration and Transformation of Human Resources in the Government of PR	9	77	3	2	2	2	1	1	-	-	1	5	16	88
31	General Services Administration	240	6,297	112	2,563	49	709	58	1,894	77	563	70	428	606	12,453
34	Investigation, Prosecution and Appeals Commission	8	5	-	-	-	-	-	-	-	-	-	-	8	5
37	Civil Rights Commission	4	5	-	-	-	-	-	-	-	-	-	-	4	5
38	Department of Justice	315	3,385	138	551	6	43	1	0	-	-	2	2	462	3,982
40	Puerto Rico Police Department	1	1	-	-	-	-	2	1	5	1	-	-	8	3
43	Puerto Rico National Guard	402	6,357	40	325	115	843	21	69	6	86	-	-	584	7,680
45	Department of Public Safety	1,471	24,910	687	7,975	761	10,249	730	6,488	142	853	100	80	3,891	50,555
49	Department of Transportation and Public Works	1,132	44,939	34	211	2	0	3	3	6	1,664	-	-	1,177	46,818
50	Department of Natural and Environmental Resources	1,131	13,643	658	3,276	551	4,146	600	2,535	331	913	86	295	3,357	24,808
55	Department of Agriculture	214	4,777	115	289	114	217	136	905	144	392	6	2	729	6,582
60	Citizen's Advocate Office (Ombudsman)	14	26	7	10	7	17	2	5	2	0	-	-	32	58
62	Cooperative Development Commission	4	3	-	-	-	-	-	-	-	-	-	-	4	3
65	Public Services Commission	4	9	-	-	-	-	-	-	1	0	-	-	5	9
67	Department of Labor and Human Resources	794	5,065	283	2,315	162	467	167	696	30	54	15	16	1,451	8,612
68	Labor Relations Board	4	16	-	-	-	-	-	-	-	-	-	-	4	16
69	Department of Consumer Affairs	32	74	-	-	-	-	1	3	-	-	-	-	33	77
71	Department of Health	5,748	57,007	2,898	41,213	3,209	45,226	2,499	14,438	2,667	11,249	3,412	38,929	20,433	208,062
75	Office of the Financial Institutions Commissioner	12	79	-	-	-	-	-	-	-	-	-	-	12	79
78	Department of Housing	589	2,725	327	1,480	318	2,086	176	1,208	4	653	3	0	1,417	8,152
81	Department of Education	63	808	118	850	127	434	168	370	485	2,100	2,167	4,366	3,128	8,928
87	Department of Sports and Recreation	496	2,485	10	11	3	77	-	-	1	1	3	26	513	2,600
89	Horse Racing Industry and Sport Administration	-	-	-	-	-	-	4	3	-	-	-	-	4	3
95	Mental Health and Addiction Services Administration	782	5,410	389	582	253	1,283	189	232	88	236	276	621	1,977	8,365
96	Women's Advocate Office	42	297	15	78	32	232	6	6	8	8	-	-	103	622
105	Industrial Commission	60	282	161	422	25	52	21	64	12	29	3	110	282	959
120	Veterans Advocate Office	46	714	19	62	27	2,268	44	946	24	532	8	59	168	4,582
122	Department of the Family	649	5,372	138	1,182	6	727	5	16	3	6	1	99	802	7,403
123	Families and Children Administration	890	11,991	726	7,922	619	3,833	187	2,181	16	162	5	8	2,443	26,097
124	Minors Support Administration	71	1,699	5	57	1	27	-	-	1	1	3	293	81	2,077
126	Vocational Rehabilitation Administration	961	3,065	272	553	4	54	53	161	25	71	41	165	1,356	4,068
127	Administration for Socioeconomic Development of the Family	262	4,788	144	3,379	106	1,367	200	1,730	82	980	99	816	893	13,060
133	Natural Resources Administration	-	-	2	4	-	-	58	1,129	80	630	78	266	218	2,029
137	Department of Correction and Rehabilitation	481	7,324	174	1,890	24	298	11	652	-	-	3	-	693	10,164
139	Parole Board	13	21	-	-	-	-	-	-	-	-	-	-	13	21
152	Elderly and Retired People Advocate Office	120	526	22	88	2	6	1	1	2	1	-	-	147	622
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	65	44	9	6	1	0	1	0	4	0	-	-	80	51
155	State Historic Preservation Office	-	317	-	-	-	-	6	2	-	-	-	-	73	319
189	Bureau of Forensic Sciences	84	423	53	738	9	5	1	8	-	-	-	-	147	1,174
220	Correctional Health	8	11	3	375	2	1	8	-	-	-	-	-	13	387
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	3	0	6	0	8	1	9	0	3	5	-	-	29	6
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	1	0	-	-	-	-	-	-	-	-	-	-	1	0
241	Administration for the Care and Development of the Childhood	446	6,286	47	313	12	22	17	29	6	4	1	1	529	6,655
243	PNP Central Committee	-	-	-	-	2	37	-	-	-	-	1	17	3	54
244	PIP Central Committee	-	-	-	-	1	9	-	-	-	-	-	-	1	9
266	Office of Public Security Affairs	14	81	-	-	-	-	-	-	-	-	-	-	14	81
271	Office of Information and Communication Technologies	129	27,895	12	112	2	13	-	-	1	6	-	-	144	28,026
279	COM APELATIVA SERVICIO PUBLICO	5	59	-	-	-	-	-	-	-	-	-	-	5	59
281	Office of the Electoral Comptroller	2	15	-	-	-	-	-	-	1	3	-	-	3	18
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
298	Public Service Regulatory Board	66	260	-	-	-	-	-	-	-	-	-	-	66	260
311	Gaming Commission	297	5,065	10	101	-	-	-	-	-	-	-	-	307	5,166
329	Social Economic Development Office	71	6,566	58	3,173	143	1,315	125	1,993	88	3,610	5	8	490	16,666
Total		20,334	281,391	9,309	90,164	8,069	82,764	6,591	41,557	5,429	26,905	6,660	47,633	56,392	\$ 570,414