



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 December FY23

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
December 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 December 31, 2022
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
071	Department of Health	\$214,906		7.00
271	Office of Information and Communication Technologies	91,601		9.00
049	Department of Transportation and Public Works	53,565		5.00
123	Families and Children Administration	48,264		10.75
025	Hacienda (entidad interna - fines de contabilidad)	39,840		7.00
Total Top Five		\$448,176		
All Other		309,970		
Total All Agencies		\$758,145		

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
010	General Court of Justice	\$3,559		85.50
123	Families and Children Administration	48,264		10.75
078	Department of Housing	18,413		10.00
031	General Services Administration	12,031		9.25
271	Office of Information and Communication Technologies	91,601		9.00
Total Top Five		\$173,868		
All Other		584,277		
Total All Agencies		\$758,145		

Historical Information

	October	November	December
Total Unprocessed Invoices	\$730,962	\$741,199	\$758,145
Ending A/P Balance	898,618	895,474	910,313
Percentage of Invoices Unprocessed	81%	83%	83%
MoM Change in Unprocessed Invoices	3.3%	1.4%	2.3%

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal				Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM December FY23		as of 12/31/2022			
		Monthly Average Processed Vouchers	Total Count	Total Amount			
10	General Court of Justice	12	1,025	\$ 3,559	N/A	85.50	
14	Environmental Quality Board	122	678	6,830	2.00	5.50	
15	Office of the Governor	200	279	561	N/A	1.50	
16	Office of Management and Budget	64	82	966	N/A	1.25	
18	Planning Board	81	160	1,427	N/A	2.00	
21	Emergency Management and Disaster Administration Agency	-	447	4,540	N/A	N/A	
22	Office of the Commissioner of Insurance	31	29	191	N/A	1.00	
23	Department of State	122	247	1,606	N/A	2.00	
24	Department of the Treasury	240	100	6,246	N/A	0.50	
25	Hacienda (entidad interna - fines de contabilidad)	589	4,183	39,840	N/A	7.00	
26	Retirement System for Government Employees and the Judiciary (Central System)	-	73	613	N/A	N/A	
28	Commonwealth Election Commission	78	531	3,541	N/A	6.75	
30	Office of Administration and Transformation of Human Resources in the Government	26	37	116	N/A	1.50	
31	General Services Administration	91	837	12,031	N/A	9.25	
34	Investigation, Prosecution and Appeals Commission	10	39	18	N/A	4.00	
35	Industrial Tax Exemption Office	-	328	568	N/A	N/A	
37	Civil Rights Commission	13	33	1,547	N/A	2.50	
38	Department of Justice	304	1,728	5,549	N/A	5.75	
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	492	2,000	15,024	N/A	4.00	
45	Department of Public Safety	1,070	3,452	33,258	N/A	3.25	
49	Department of Transportation and Public Works	493	2,488	53,565	10.00	5.00	
50	Department of Natural and Environmental Resources	416	3,028	31,608	2.00	7.25	
55	Department of Agriculture	113	632	2,546	N/A	5.50	
60	Citizen's Advocate Office (Ombudsman)	29	34	83	N/A	1.25	
62	Cooperative Development Commission	20	41	101	N/A	2.00	
65	Public Services Commission	-	1	0	N/A	N/A	
67	Department of Labor and Human Resources	323	1,423	8,245	7.00	4.50	
68	Labor Relations Board	15	9	16	N/A	0.50	
69	Department of Consumer Affairs	83	86	133	N/A	1.00	
71	Department of Health	2,785	19,599	214,906	16.00	7.00	
75	Office of the Financial Institutions Commissioner	70	11	12	N/A	0.25	
78	Department of Housing	242	2,442	18,413	13.00	10.00	
81	Department of Education	10,302	3,116	8,662	N/A	0.25	
87	Department of Sports and Recreation	279	861	6,719	6.00	3.00	
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A	
95	Mental Health and Addiction Services Administration	2,043	2,089	12,621	19.00	1.00	
96	Women's Advocate Office	62	89	665	N/A	1.50	
105	Industrial Commission	51	360	1,395	N/A	7.00	
120	Veterans Advocate Office	30	173	4,062	N/A	5.75	
122	Department of the Family	462	2,433	28,993	4.00	5.25	
123	Families and Children Administration	371	4,007	48,264	3.00	10.75	
124	Minors Support Administration	69	245	3,911	2.00	3.50	
126	Vocational Rehabilitation Administration	533	2,907	6,936	N/A	5.50	
127	Administration for Socioeconomic Development of the Family	143	847	18,057	3.00	6.00	
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	833	1,069	13,924	6.00	1.25	
139	Parole Board	15	23	33	N/A	1.50	

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal as of 12/31/2022		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM December FY23 Monthly Average Processed Vouchers	Total Count		
141	Telecommunication's Regulatory Board	-	1	9	N/A
152	Elderly and Retired People Advocate Office	417	461	889	N/A
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	78	98	N/A
155	State Historic Preservation Office	30	117	560	N/A
189	Bureau of Forensic Sciences	89	139	1,255	N/A
220	Correctional Health	29	114	781	2.00
221	Emergency Medical Services Corps	-	1	0	N/A
224	Controller Especial Report Joint Commision	-	22	9	N/A
226	Joint Special Counsel on Legislative Donations	15	69	116	N/A
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A
231	Health Advocate Office	16	6	11	N/A
241	Administration for the Care and Development of the Childhood	209	546	7,248	N/A
242	PPD Central Committee	-	27	427	N/A
243	PNP Central Committee	-	21	121	N/A
244	PIP Central Committee	-	28	148	N/A
266	Office of Public Security Affairs	29	197	2,432	N/A
271	Office of Information and Communication Technologies	47	419	91,601	N/A
272	Office of the Inspector General	-	258	621	N/A
273	Permit Management Office	-	221	1,103	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	5	32	N/A
281	Office of the Electoral Comptroller	12	4	24	N/A
290	State Energy Office of Public Policy	-	1,334	1,567	N/A
291	Proyecto Dignidad	-	3	1	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A
298	Public Service Regulatory Board	104	40	673	N/A
311	Gaming Commission	433	375	10,445	N/A
329	Social Economic Development Office	75	521	12,475	N/A
Total unprocessed invoices (December 31, 2022)				\$ 758,145	
Ending A/P Balance (December 31, 2022)				\$ 910,313	
% invoices unprocessed (December 31, 2022)				83.3%	
Total unprocessed invoices (November 30, 2022)				\$ 741,199	
Ending A/P Balance (November 30, 2022)				\$ 895,474	
% invoices unprocessed (November 30, 2022)				82.8%	
Increase / (Decrease) in total unprocessed invoices from prior month				2.3%	

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 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	101	\$ 108	591	\$ 1,882	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	1,025	\$ 3,559
14	Environmental Quality Board	76	1,752	130	2,818	143	1,422	147	587	135	130	47	121	678	6,830
15	Office of the Governor	43	73	27	42	104	268	103	178	1	0	1	-	279	561
16	Office of Management and Budget	70	921	9	39	2	6	-	-	1	0	-	-	82	966
18	Planning Board	62	1,173	42	109	29	96	12	33	9	4	6	12	160	1,427
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	28	191	-	-	-	-	1	0	-	-	-	-	29	191
23	Department of State	71	857	56	320	52	201	43	196	21	28	4	4	247	1,606
24	Department of the Treasury	100	6,246	-	-	-	-	-	-	-	-	-	-	100	6,246
25	Hacienda (entidad interna - fines de contabilidad)	672	12,243	898	6,754	729	10,447	760	4,639	910	5,101	214	656	4,183	39,840
26	Retirement System for Government Employees and the Judiciary (Central System)	11	44	36	244	26	326	-	-	-	-	-	-	73	613
28	Commonwealth Election Commission	143	1,737	61	195	202	1,422	42	90	28	30	55	68	531	3,541
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	90	8	7	7	8	5	5	1	0	1	5	37	116
31	General Services Administration	200	4,529	157	3,226	80	852	66	1,936	88	698	246	790	837	12,031
34	Investigation, Prosecution and Appeals Commission	4	1	5	3	8	2	5	1	14	11	3	1	39	18
35	Industrial Tax Exemption Office	15	4	14	6	17	11	133	201	145	343	4	3	328	568
37	Civil Rights Commission	5	1,510	2	4	9	12	8	8	7	5	2	9	33	1,547
38	Department of Justice	326	2,535	159	595	315	574	308	870	416	743	204	233	1,728	5,549
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	313	3,239	550	3,279	818	6,355	293	2,002	20	97	6	52	2,000	15,024
45	Department of Public Safety	916	7,000	693	8,345	804	10,276	809	6,716	133	843	97	78	3,452	33,258
49	Department of Transportation and Public Works	476	29,175	347	2,493	294	2,167	429	3,598	444	8,367	498	7,766	2,488	53,565
50	Department of Natural and Environmental Resources	681	9,133	752	14,103	561	4,495	612	2,607	336	975	86	295	3,028	31,608
55	Department of Agriculture	121	625	115	398	112	217	132	904	146	400	6	2	632	2,546
60	Citizen's Advocate Office (Ombudsman)	13	23	9	11	8	44	2	5	2	0	-	-	34	83
62	Cooperative Development Commission	10	66	2	0	14	5	2	11	12	19	1	0	41	101
65	Public Services Commission	-	-	-	-	-	-	-	-	1	0	-	-	1	0
67	Department of Labor and Human Resources	282	2,339	405	3,108	326	1,160	329	1,510	55	79	26	50	1,423	8,245
68	Labor Relations Board	4	16	4	0	1	0	-	-	-	-	-	-	9	16
69	Department of Consumer Affairs	24	61	5	2	8	3	21	46	24	20	4	2	86	133
71	Department of Health	4,341	55,037	3,235	47,028	3,282	47,295	2,565	15,291	2,681	11,263	3,495	38,990	19,599	214,906
75	Office of the Financial Institutions Commissioner	11	12	-	-	-	-	-	-	-	-	-	-	11	12
78	Department of Housing	496	4,171	822	4,689	813	6,527	306	2,373	2	652	3	0	2,442	18,413
81	Department of Education	56	606	114	788	127	434	167	370	485	2,100	2,167	4,366	3,116	8,662
87	Department of Sports and Recreation	210	1,305	149	176	77	2,875	65	674	118	157	242	1,532	861	6,719
89	Horse Racing Industry and Sport Administration	-	-	-	-	40	71	18	160	1	2	-	-	59	233
95	Mental Health and Addiction Services Administration	842	9,185	426	1,020	260	1,297	192	243	92	249	277	625	2,089	12,621
96	Women's Advocate Office	26	296	17	123	32	232	6	6	8	8	-	-	89	665
105	Industrial Commission	62	258	169	459	37	104	37	273	36	60	19	241	360	1,395
120	Veterans Advocate Office	49	177	19	62	27	2,268	46	963	24	532	8	59	173	4,062
122	Department of the Family	497	4,302	358	3,244	423	7,482	480	9,977	487	3,053	188	935	2,433	28,993
123	Families and Children Administration	544	9,450	851	9,996	997	8,170	548	8,038	741	10,850	326	1,761	4,007	48,264
124	Minors Support Administration	49	504	36	582	40	897	45	547	52	820	23	562	245	3,911
126	Vocational Rehabilitation Administration	499	1,583	512	1,028	455	1,000	489	1,441	618	1,174	334	710	2,907	6,936
127	Administration for Socioeconomic Development of the Family	190	5,745	160	3,774	108	1,368	201	1,768	85	2,215	103	3,188	847	18,057

Puerto Rico Department of Treasury | Hacienda
 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 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
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	522	7,438	284	2,912	149	2,139	72	1,213	8	202	34	20	1,069	13,924
139	Parole Board	9	19	6	1	3	7	-	-	2	1	3	4	23	33
141	Telecommunication's Regulatory Board	-	-	-	-	-	-	1	9	-	-	-	-	1	9
152	Elderly and Retired People Advocate Office	135	413	174	199	104	118	20	39	24	113	4	6	461	889
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	10	13	25	10	5	61	2	0	16	5	20	9	78	98
155	State Historic Preservation Office	49	315	18	42	17	58	25	121	7	22	1	1	117	560
189	Bureau of Forensic Sciences	76	504	53	738	9	5	1	8	-	-	-	-	139	1,255
220	Correctional Health	30	100	49	552	25	109	10	21	-	-	-	-	114	781
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
224	Controller Especial Report Joint Commision	3	4	4	1	11	2	4	1	-	-	-	-	22	9
226	Joint Special Counsel on Legislative Donations	9	9	7	1	14	7	21	64	11	17	7	18	69	116
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	4	10	2	1	-	-	-	-	-	-	-	-	6	11
241	Administration for the Care and Development of the Childhood	308	4,291	99	1,318	66	484	39	184	30	962	4	10	546	7,248
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	23	1,901	22	314	23	57	125	155	2	1	2	4	197	2,432
271	Office of Information and Communication Technologies	142	50,818	76	10,692	185	29,029	14	1,056	2	7	-	-	419	91,601
272	Office of the Inspector General	45	107	88	215	110	174	15	125	-	-	-	-	258	621
273	Permit Management Office	17	86	48	580	35	153	70	176	51	109	-	-	221	1,103
279	COM APELATIVA SERVICIO PUBLICO	5	32	-	-	-	-	-	-	-	-	-	-	5	32
281	Office of the Electoral Comptroller	3	21	-	-	-	-	-	-	1	3	-	-	4	24
290	State Energy Office of Public Policy	147	128	520	412	156	113	21	21	397	764	93	129	1,334	1,567
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	-	-	1	0	1	150	2	150
298	Public Service Regulatory Board	39	673	1	0	-	-	-	-	-	-	-	-	40	673
311	Gaming Commission	328	10,082	38	151	9	212	-	-	-	-	-	-	375	10,445
329	Social Economic Development Office	48	269	59	3,174	144	1,317	125	1,993	115	3,847	30	1,875	521	12,475
Total		14,607	\$ 255,569	13,521	\$ 142,269	12,882	\$ 156,919	10,383	\$ 76,655	9,537	\$ 59,750	9,361	\$ 66,983	70,291	\$ 758,145