



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 June FY23

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
June 30, 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 June 30, 2023***(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	\$215,655		7.00
049	Department of Transportation and Public Works	46,388		2.00
045	Department of Public Safety	43,358		3.50
050	Department of Natural and Environmental Resources	29,844		6.75
271	Office of Information and Communication Technologies	27,673		2.25
Total Top Five		\$362,917		
All Other		189,968		
Total All Agencies		\$552,886		

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	\$3,812		24.00
329	Social Economic Development Office	10,452		7.50
014	Environmental Quality Board	7,940		7.00
071	Department of Health	215,655		7.00
028	Commonwealth Election Commission	3,161		6.75
Total Top Five		\$241,021		
All Other		311,865		
Total All Agencies		\$552,886		

Historical Information

	April	May	June
Total Unprocessed Invoices	\$590,848	\$570,414	\$552,886
Ending A/P Balance	1,019,097	769,748	848,766
Percentage of Invoices Unprocessed	58%	74%	65%
MoM Change in Unprocessed Invoices	(2.6)%	(3.5)%	(3.1)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2023

(figures in thousands)

ID	Agency	LTM June FY23	Unprocessed Invoices In AP Portal as of 06/30/2023		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount		
10	General Court of Justice	9	217	\$ 3,812	N/A	24.00
14	Environmental Quality Board	102	714	7,940	2.00	7.00
15	Office of the Governor	220	21	58	N/A	-
16	Office of Management and Budget	68	124	1,173	N/A	1.75
18	Planning Board	82	135	1,583	N/A	1.75
21	Emergency Management and Disaster Administration Agency	-	304	2,385	N/A	N/A
22	Office of the Commissioner of Insurance	40	39	432	N/A	1.00
23	Department of State	117	89	270	N/A	0.75
24	Department of the Treasury	339	53	2,144	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	637	4,037	16,325	N/A	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	86	627	N/A	N/A
28	Commonwealth Election Commission	75	511	3,161	N/A	6.75
30	Office of Administration and Transformation of Human Resources in the Government c	31	18	83	N/A	0.50
31	General Services Administration	106	435	2,998	N/A	4.00
34	Investigation, Prosecution and Appeals Commission	11	9	6	N/A	0.75
37	Civil Rights Commission	14	6	5	N/A	0.50
38	Department of Justice	300	550	4,410	N/A	1.75
40	Puerto Rico Police Department	-	8	3	N/A	N/A
43	Puerto Rico National Guard	477	222	2,002	N/A	0.50
45	Department of Public Safety	1,160	3,925	43,358	N/A	3.50
49	Department of Transportation and Public Works	505	981	46,388	10.00	2.00
50	Department of Natural and Environmental Resources	483	3,246	29,844	2.00	6.75
55	Department of Agriculture	127	756	4,563	N/A	6.00
60	Citizen's Advocate Office (Ombudsman)	29	34	55	N/A	1.25
62	Cooperative Development Commission	23	6	3	N/A	0.25
65	Public Services Commission	-	7	10	N/A	N/A
67	Department of Labor and Human Resources	321	1,556	8,698	7.00	4.75
68	Labor Relations Board	13	2	14	N/A	0.25
69	Department of Consumer Affairs	84	25	32	N/A	0.25
71	Department of Health	3,008	20,775	215,655	16.00	7.00
75	Office of the Financial Institutions Commissioner	96	11	304	N/A	-
78	Department of Housing	314	1,614	8,846	13.00	5.25
81	Department of Education	10,719	3,131	8,991	N/A	0.25
87	Department of Sports and Recreation	368	708	3,068	6.00	2.00
89	Horse Racing Industry and Sport Administration	-	4	3	N/A	N/A
95	Mental Health and Addiction Services Administration	2,193	2,181	9,329	19.00	1.00
96	Women's Advocate Office	74	36	252	N/A	0.50
105	Industrial Commission	55	294	1,074	N/A	5.25
120	Veterans Advocate Office	31	181	5,346	N/A	5.75
122	Department of the Family	485	760	7,499	4.00	1.50
123	Families and Children Administration	398	2,498	25,010	3.00	6.25
124	Minors Support Administration	66	75	1,236	2.00	1.25
126	Vocational Rehabilitation Administration	585	1,388	4,011	N/A	2.25
127	Administration for Socioeconomic Development of the Family	146	905	13,413	3.00	6.25
133	Natural Resources Administration	-	218	2,029	N/A	N/A
137	Department of Correction and Rehabilitation	1,084	561	7,776	6.00	0.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2023

(figures in thousands)

ID	Agency	LTM June FY23	Unprocessed Invoices In AP Portal as of 06/30/2023		Estimated Months to	
		Monthly Average Processed Vouchers	Total Count	Total Amount	Personnel Currently Processing Invoices	Process Complete Invoice Backlog
139	Parole Board	15	19	25	N/A	1.25
152	Elderly and Retired People Advocate Office	404	161	433	N/A	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	120	41	N/A	6.00
155	State Historic Preservation Office	37	61	1,282	N/A	1.75
189	Bureau of Forensic Sciences	-	146	1,173	N/A	N/A
220	Correctional Health	29	46	63	2.00	1.50
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
226	Joint Special Counsel on Legislative Donations	15	28	34	N/A	1.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	18	4	3	N/A	0.25
241	Administration for the Care and Development of the Childhood	271	561	7,485	N/A	2.00
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	27	32	217	N/A	1.25
271	Office of Information and Communication Technologies	61	143	27,673	N/A	2.25
279	COM APELATIVA SERVICIO PUBLICO	12	7	35	N/A	0.50
281	Office of the Electoral Comptroller	12	3	21	N/A	0.25
291	Proyecto Dignidad	-	3	1	N/A	N/A
298	Public Service Regulatory Board	91	65	379	N/A	0.75
311	Gaming Commission	438	345	7,281	N/A	0.75
329	Social Economic Development Office	65	495	10,452	N/A	7.50

Total unprocessed invoices (June 30, 2023)

\$ 552,886

Ending A/P Balance (June 30, 2023)

\$ 848,766

% invoices unprocessed (June 30, 2023)

65.1%

Total unprocessed invoices (May 31, 2023)

\$ 570,414

Ending A/P Balance (May 31, 2023)

\$ 769,748

% invoices unprocessed (May 31, 2023)

74.1%

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

(3.1)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of June 30, 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	285	\$ 480	513	\$ 1,849	267	\$ 1,482	1	\$ 0	1	\$ 0	-	\$ -	1,067	\$ 3,812
14	Environmental Quality Board	113	2,894	130	2,789	143	1,422	146	584	135	130	47	121	714	7,940
15	Office of the Governor	19	58	-	-	-	-	-	-	1	0	1	-	21	58
16	Office of Management and Budget	122	1,172	2	1	-	-	-	-	-	-	-	-	124	1,173
18	Planning Board	111	1,506	9	52	4	6	5	14	5	3	1	2	135	1,583
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	35	431	-	-	1	0	2	0	1	0	-	-	39	432
23	Department of State	85	265	2	2	-	-	-	-	2	4	-	-	89	270
24	Department of the Treasury	53	2,144	-	-	-	-	-	-	-	-	-	-	53	2,144
25	Hacienda (entidad interna - fines de contabilidad)	887	8,303	785	2,863	646	1,748	713	1,826	867	1,451	139	134	4,037	16,325
26	Retirement System for Government Employees and the Judiciary (Central System)	24	58	36	244	26	326	-	-	-	-	-	-	86	627
28	Commonwealth Election Commission	185	1,408	44	186	190	1,414	37	85	19	23	36	45	511	3,161
30	Office of Administration and Transformation of Human Resources in the Government of PR	11	73	3	2	2	2	1	1	-	-	1	5	18	83
31	General Services Administration	190	1,607	69	269	33	105	45	111	71	486	27	419	435	2,998
34	Investigation, Prosecution and Appeals Commission	9	6	-	-	-	-	-	-	-	-	-	-	9	6
37	Civil Rights Commission	6	5	-	-	-	-	-	-	-	-	-	-	6	5
38	Department of Justice	403	3,815	139	551	5	40	1	0	-	-	2	2	550	4,410
40	Puerto Rico Police Department	1	1	-	-	-	-	2	1	5	1	-	-	8	3
43	Puerto Rico National Guard	220	2,002	-	-	1	-	1	-	-	-	-	-	222	2,002
45	Department of Public Safety	1,563	18,623	678	7,104	751	10,232	693	6,463	140	855	100	80	3,925	43,358
49	Department of Transportation and Public Works	936	44,509	34	211	2	0	3	3	6	1,664	-	-	981	46,388
50	Department of Natural and Environmental Resources	1,062	18,772	625	3,203	550	4,145	595	2,526	329	904	85	295	3,246	29,844
55	Department of Agriculture	241	2,757	115	289	114	217	136	905	144	392	6	2	756	4,563
60	Citizen's Advocate Office (Ombudsman)	16	23	7	10	7	17	2	5	2	0	-	-	34	55
62	Cooperative Development Commission	6	3	-	-	-	-	-	-	-	-	-	-	6	3
65	Public Services Commission	6	10	-	-	-	-	-	-	1	0	-	-	7	10
67	Department of Labor and Human Resources	917	6,480	278	1,290	161	467	164	418	21	28	15	16	1,556	8,698
68	Labor Relations Board	2	14	-	-	-	-	-	-	-	-	-	-	2	14
69	Department of Consumer Affairs	24	29	-	-	-	-	1	3	-	-	-	-	25	32
71	Department of Health	6,319	66,104	2,752	40,114	3,163	45,084	2,496	14,413	2,651	11,241	3,394	38,700	20,775	215,655
75	Office of the Financial Institutions Commissioner	11	304	-	-	-	-	-	-	-	-	-	-	11	304
78	Department of Housing	787	3,482	326	1,417	319	2,087	175	1,208	4	653	3	0	1,614	8,846
81	Department of Education	66	871	118	850	127	434	168	370	485	2,100	2,167	4,366	3,131	8,991
87	Department of Sports and Recreation	693	3,030	10	11	1	1	-	-	1	1	3	26	708	3,068
89	Horse Racing Industry and Sport Administration	-	-	-	-	-	-	4	3	-	-	-	-	4	3
95	Mental Health and Addiction Services Administration	986	6,371	389	586	253	1,283	189	232	88	236	276	621	2,181	9,329
96	Women's Advocate Office	34	250	1	0	-	-	1	2	-	-	-	-	36	252
105	Industrial Commission	72	397	161	422	25	52	21	64	12	29	3	110	294	1,074
120	Veterans Advocate Office	59	1,478	19	62	27	2,268	44	946	24	532	8	59	181	5,346
122	Department of the Family	612	5,469	133	1,181	6	727	5	16	3	6	1	99	760	7,499
123	Families and Children Administration	945	10,904	726	7,922	619	3,833	187	2,181	16	162	5	8	2,498	25,010
124	Minors Support Administration	66	866	4	49	1	27	-	-	1	1	3	293	75	1,236
126	Vocational Rehabilitation Administration	990	3,006	274	554	4	54	53	161	25	71	42	166	1,388	4,011
127	Administration for Socioeconomic Development of the Family	291	5,307	142	3,365	103	1,347	197	1,655	80	973	92	767	905	13,413
133	Natural Resources Administration	-	-	2	4	-	-	58	1,129	80	630	78	266	218	2,029
137	Department of Correction and Rehabilitation	473	7,013	62	640	17	107	6	17	-	-	3	-	561	7,776
139	Parole Board	19	25	-	-	-	-	-	-	-	-	-	-	19	25
152	Elderly and Retired People Advocate Office	134	337	22	88	2	6	1	1	2	1	-	-	161	433
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	103	34	11	6	1	0	1	0	4	0	-	-	120	41
155	State Historic Preservation Office	55	1,280	-	-	-	-	6	2	-	-	-	-	61	1,282
189	Bureau of Forensic Sciences	83	422	53	738	9	5	1	8	-	-	-	-	146	1,173
220	Correctional Health	46	63	-	-	-	-	-	-	-	-	-	-	46	63
221	Emergency Medical Services Corps	-	-	1	0	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	3	33	6	0	8	1	9	0	2	0	-	-	28	34
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	4	3	-	-	-	-	-	-	-	-	-	-	4	3
241	Administration for the Care and Development of the Childhood	478	7,116	47	313	12	22	17	29	6	4	1	1	561	7,485
243	PNP Central Committee	-	-	-	-	2	37	-	-	-	-	1	17	3	54
244	PIP Central Committee	-	-	-	-	1	9	-	-	-	-	-	-	1	9
266	Office of Public Security Affairs	32	217	-	-	-	-	-	-	-	-	-	-	32	217
271	Office of Information and Communication Technologies	127	27,533	13	120	2	13	-	-	1	6	-	-	143	27,673
279	COM APELATIVA SERVICIO PUBLICO	7	35	-	-	-	-	-	-	-	-	-	-	7	35
281	Office of the Electoral Comptroller	2	18	-	-	-	-	-	-	1	3	-	-	3	21
291	Proyecto Dignidad	-	-	-	-	3	1	-	-	-	-	-	-	3	1
298	Public Service Regulatory Board	65	379	-	-	-	-	-	-	-	-	-	-	65	379
311	Gaming Commission	335	7,180	10	101	-	-	-	-	-	-	-	-	345	7,281
329	Social Economic Development Office	76	353	58	3,173	143	1,315	125	1,993	88	3,610	5	8	495	10,452
Total		21,505	277,331	8,809	82,631	7,774	80,551	6,496	38,349	5,378	26,680	6,589	47,344	56,551	552,886