



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

Invoice Processing KPI's
For the month of December FY2024

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
December 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 2024) 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.

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Executive Summary as of December 31, 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	\$178,776		6.50
049	Department of Transportation and Public Works	61,963		1.50
025	Hacienda (entidad interna - fines de contabilidad)	20,736		6.75
045	Department of Public Safety	17,736		1.00
081	Department of Education	12,145		0.25
Total Top Five		\$291,355		
All Other		109,856		
Total All Agencies		\$401,211		

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
014	Environmental Quality Board	\$8,532		8.75
120	Veterans Advocate Office	4,495		8.75
025	Hacienda (entidad interna - fines de contabilidad)	20,736		6.75
071	Department of Health	178,776		6.50
105	Industrial Commission	1,174		5.75
Total Top Five		\$213,712		
All Other		187,500		
Total All Agencies		\$401,211		

Historical Information

	October	November	December
Total Unprocessed Invoices	\$426,093	\$411,162	\$401,211
Ending A/P Balance	600,441	589,696	613,295
Percentage of Invoices Unprocessed	71%	70%	65%
MoM Change in Unprocessed Invoices	(2.6)%	(3.5)%	(2.4)%

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

(figures in thousands)

ID	Agency	LTM December FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 12/31/2023		
			Total Count	Total Amount	
14	Environmental Quality Board	87	758	\$ 8,532	8.75
15	Office of the Governor	263	72	288	0.25
16	Office of Management and Budget	88	114	1,714	1.25
18	Planning Board	75	84	2,421	1.00
22	Office of the Commissioner of Insurance	39	30	328	0.75
23	Department of State	118	113	411	1.00
24	Department of the Treasury	424	92	2,364	0.25
25	Hacienda (entidad interna - fines de contabilidad)	689	4,591	20,736	6.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	97	652	N/A
28	Commonwealth Election Commission	84	338	3,418	4.00
30	Office of Administration and Transformation of Human Resources in the Government	36	22	107	0.50
31	General Services Administration	101	123	1,048	1.25
34	Investigation, Prosecution and Appeals Commission	11	6	1	0.50
37	Civil Rights Commission	16	4	11	0.25
38	Department of Justice	306	288	2,261	1.00
43	Puerto Rico National Guard	501	421	2,741	0.75
45	Department of Public Safety	1,287	1,424	17,736	1.00
49	Department of Transportation and Public Works	555	813	61,963	1.50
50	Department of Natural and Environmental Resources	465	2,442	10,162	5.25
55	Department of Agriculture	168	394	1,945	2.25
60	Citizen's Advocate Office (Ombudsman)	32	4	14	0.25
62	Cooperative Development Commission	24	4	2	0.25
65	Public Services Commission	-	5	154	N/A
67	Department of Labor and Human Resources	352	323	4,975	1.00
68	Labor Relations Board	13	1	14	-
69	Department of Consumer Affairs	88	22	25	0.25
71	Department of Health	3,154	20,311	178,776	6.50
75	Office of the Financial Institutions Commissioner	101	13	65	0.25
78	Department of Housing	351	796	3,376	2.25
81	Department of Education	11,285	3,108	12,145	0.25
87	Department of Sports and Recreation	445	160	2,202	0.25
95	Mental Health and Addiction Services Administration	2,340	2,042	9,545	0.75
96	Women's Advocate Office	87	30	95	0.25

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

(figures in thousands)

ID	Agency	LTM December FY24	Unprocessed Invoices In AP Portal as of 12/31/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
105	Industrial Commission	55	311	1,174	5.75
120	Veterans Advocate Office	26	226	4,495	8.75
122	Department of the Family	490	634	5,000	1.25
123	Families and Children Administration	429	781	6,157	1.75
124	Minors Support Administration	66	48	453	0.75
126	Vocational Rehabilitation Administration	651	1,163	2,368	1.75
127	Administration for Socioeconomic Development of the Family	142	349	6,736	2.50
137	Department of Correction and Rehabilitation	1,059	339	7,249	0.25
139	Parole Board	15	2	1	0.25
152	Elderly and Retired People Advocate Office	388	279	396	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	22	64	37	3.00
155	State Historic Preservation Office	37	38	751	1.00
220	Correctional Health	22	3	1	0.25
226	Joint Special Counsel on Legislative Donations	15	32	15	2.25
231	Health Advocate Office	19	10	35	0.50
241	Administration for the Care and Development of the Childhood	321	546	9,810	1.75
266	Office of Public Security Affairs	24	8	12	0.25
271	Office of Information and Communication Technologies	59	175	5,368	3.00
279	COM APELATIVA SERVICIO PUBLICO	15	4	0	0.25
281	Office of the Electoral Comptroller	13	6	54	0.50
298	Public Service Regulatory Board	83	43	155	0.50
311	Gaming Commission	487	199	513	0.50
329	Social Economic Development Office	57	39	207	0.75
Total unprocessed invoices (December 31, 2023)				\$ 401,211	
Ending A/P Balance (December 31, 2023)				\$ 613,295	
% invoices unprocessed (December 31, 2023)				65.4%	
Total unprocessed invoices (November 30, 2023)				\$ 411,162	
Ending A/P Balance (November 30, 2023)				\$ 589,696	
% invoices unprocessed (November 30, 2023)				69.7%	
Increase / (Decrease) in total unprocessed invoices from prior month					(2.4)%

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 31, 2023
(figures in thousands)

ID	Agency	FY24		FY23		FY22		FY21		FY20		FY19 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
14	Environmental Quality Board	61	\$ 791	96	\$ 2,696	130	\$ 2,789	143	\$ 1,422	146	\$ 584	182	\$ 251	758	\$ 8,532
15	Office of the Governor	72	288	-	-	-	-	-	-	-	-	-	-	72	288
16	Office of Management and Budget	104	1,636	10	78	-	-	-	-	-	-	-	-	114	1,714
18	Planning Board	55	2,242	24	170	2	5	2	4	-	-	1	1	84	2,421
22	Office of the Commissioner of Insurance	30	328	-	-	-	-	-	-	-	-	-	-	30	328
23	Department of State	110	411	3	1	-	-	-	-	-	-	-	-	113	411
24	Department of the Treasury	90	2,360	2	4	-	-	-	-	-	-	-	-	92	2,364
25	Hacienda (entidad interna - fines de contabilidad)	687	8,062	771	5,795	779	2,830	640	1,108	712	1,558	1,002	1,383	4,591	20,736
26	Retirement System for Government Employees and the Judiciary (Central System)	9	22	26	60	36	244	26	326	-	-	-	-	97	652
28	Commonwealth Election Commission	138	1,578	47	776	35	160	61	839	10	11	47	53	338	3,418
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	98	4	2	1	0	1	1	1	1	1	5	22	107
31	General Services Administration	99	968	19	51	5	30	-	-	-	-	-	-	123	1,048
34	Investigation, Prosecution and Appeals Commission	6	1	-	-	-	-	-	-	-	-	-	-	6	1
37	Civil Rights Commission	4	11	-	-	-	-	-	-	-	-	-	-	4	11
38	Department of Justice	277	2,187	10	73	-	-	-	-	1	0	-	-	288	2,261
43	Puerto Rico National Guard	361	2,184	58	557	-	-	1	-	1	-	-	-	421	2,741
45	Department of Public Safety	871	12,627	491	4,256	62	853	-	-	-	-	-	-	1,424	17,736
49	Department of Transportation and Public Works	622	48,358	189	13,588	2	17	-	-	-	-	-	-	813	61,963
50	Department of Natural and Environmental Resources	497	7,692	538	1,169	516	509	246	166	425	439	220	188	2,442	10,162
55	Department of Agriculture	199	994	107	804	79	144	3	0	6	2	-	-	394	1,945
60	Citizen's Advocate Office (Ombudsman)	4	14	-	-	-	-	-	-	-	-	-	-	4	14
62	Cooperative Development Commission	2	1	2	1	-	-	-	-	-	-	-	-	4	2
65	Public Services Commission	4	154	-	-	-	-	-	-	-	-	1	0	5	154
67	Department of Labor and Human Resources	218	4,348	93	581	8	35	-	-	-	-	4	11	323	4,975
68	Labor Relations Board	1	14	-	-	-	-	-	-	-	-	-	-	1	14
69	Department of Consumer Affairs	21	24	1	0	-	-	-	-	-	-	-	-	22	25
71	Department of Health	3,667	37,068	3,755	23,782	2,552	36,612	3,021	43,222	2,214	13,337	5,102	24,754	20,311	178,776
75	Office of the Financial Institutions Commissioner	13	65	-	-	-	-	-	-	-	-	-	-	13	65
78	Department of Housing	529	2,708	261	650	-	-	1	1	3	18	2	0	796	3,376
81	Department of Education	43	3,597	47	835	71	443	127	434	168	370	2,652	6,466	3,108	12,145
87	Department of Sports and Recreation	151	1,715	9	487	-	-	-	-	-	-	-	-	160	2,202
95	Mental Health and Addiction Services Administration	704	4,809	264	2,226	399	567	250	1,282	189	232	236	429	2,042	9,545
96	Women's Advocate Office	29	95	1	0	-	-	-	-	-	-	-	-	30	95
105	Industrial Commission	56	294	33	203	161	422	25	52	21	64	15	139	311	1,174
120	Veterans Advocate Office	60	211	44	417	19	62	27	2,268	44	946	32	591	226	4,495
122	Department of the Family	619	4,932	15	69	-	-	-	-	-	-	-	-	634	5,000
123	Families and Children Administration	409	4,997	353	749	19	411	-	-	-	-	-	-	781	6,157
124	Minors Support Administration	40	405	8	49	-	-	-	-	-	-	-	-	48	453
126	Vocational Rehabilitation Administration	771	1,804	357	467	9	50	1	0	13	18	12	29	1,163	2,368
127	Administration for Socioeconomic Development of the Family	231	5,378	73	1,120	45	238	-	-	-	-	-	-	349	6,736
137	Department of Correction and Rehabilitation	331	7,197	7	51	1	0	-	-	-	-	-	-	339	7,249
139	Parole Board	2	1	-	-	-	-	-	-	-	-	-	-	2	1
152	Elderly and Retired People Advocate Office	224	254	49	141	6	1	-	-	-	-	-	-	279	396
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	38	16	24	20	2	0	-	-	-	-	-	-	64	37
155	State Historic Preservation Office	36	337	2	414	-	-	-	-	-	-	-	-	38	751
220	Correctional Health	2	0	1	1	-	-	-	-	-	-	-	-	3	1
226	Joint Special Counsel on Legislative Donations	5	14	2	0	6	0	8	1	9	0	2	0	32	15
231	Health Advocate Office	10	35	-	-	-	-	-	-	-	-	-	-	10	35
241	Administration for the Care and Development of the Childhood	266	6,375	207	3,101	41	282	12	22	17	29	3	1	546	9,810
266	Office of Public Security Affairs	7	9	1	2	-	-	-	-	-	-	-	-	8	12
271	Office of Information and Communication Technologies	109	2,899	64	2,374	2	95	-	-	-	-	-	-	175	5,368
279	COM APELATIVA SERVICIO PUBLICO	4	0	-	-	-	-	-	-	-	-	-	-	4	0
281	Office of the Electoral Comptroller	6	54	-	-	-	-	-	-	-	-	-	-	6	54
298	Public Service Regulatory Board	43	155	-	-	-	-	-	-	-	-	-	-	43	155
311	Gaming Commission	181	208	18	305	-	-	-	-	-	-	-	-	199	513
329	Social Economic Development Office	39	207	-	-	-	-	-	-	-	-	-	-	39	207
Total		13,181	183,231	8,086	68,123	4,988	46,800	4,595	51,147	3,980	17,608	9,514	34,302	44,344	\$ 401,211