



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 July FY24

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
July 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.

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Unprocessed Invoices Backlog Executive Summary as of July 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	\$210,124	6.75
049	Department of Transportation and Public Works	54,757	2.25
045	Department of Public Safety	43,965	3.00
271	Office of Information and Communication Technologies	35,395	3.00
050	Department of Natural and Environmental Resources	30,184	7.00
Total Top Five		\$374,426	
All Other		199,500	
Total All Agencies		\$573,926	

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	\$2,133	22.75
329	Social Economic Development Office	10,465	8.00
014	Environmental Quality Board	8,310	7.50
050	Department of Natural and Environmental Resources	30,184	7.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puer	58	7.00
Total Top Five		\$51,150	
All Other		522,776	
Total All Agencies		\$573,926	

Historical Information

	May	June	July
Total Unprocessed Invoices	\$570,414	\$552,886	\$573,926
Ending A/P Balance	769,748	848,766	772,779
Percentage of Invoices Unprocessed	74%	65%	74%
MoM Change in Unprocessed Invoices	(3.5)%	(3.1)%	3.8%

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

(figures in thousands)

ID	Agency	LTM July FY24	Unprocessed Invoices In AP Portal as of 07/31/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
10	General Court of Justice	8	182	\$ 2,133	22.75
14	Environmental Quality Board	97	726	8,310	7.50
15	Office of the Governor	223	36	90	0.25
16	Office of Management and Budget	66	169	1,858	2.50
18	Planning Board	83	144	1,703	1.75
21	Emergency Management and Disaster Administration Agency	-	304	2,385	N/A
22	Office of the Commissioner of Insurance	39	43	460	1.00
23	Department of State	116	61	466	0.50
24	Department of the Treasury	348	70	3,229	0.25
25	Hacienda (entidad interna - fines de contabilidad)	656	4,124	15,862	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	89	631	N/A
28	Commonwealth Election Commission	75	438	3,029	5.75
30	Office of Administration and Transformation of Human Resources in the Government	31	18	157	0.50
31	General Services Administration	103	478	6,092	4.75
34	Investigation, Prosecution and Appeals Commission	10	18	11	1.75
37	Civil Rights Commission	14	3	2	0.25
38	Department of Justice	300	522	5,784	1.75
40	Puerto Rico Police Department	-	8	3	N/A
43	Puerto Rico National Guard	469	127	1,592	0.25
45	Department of Public Safety	1,207	3,542	43,965	3.00
49	Department of Transportation and Public Works	510	1,096	54,757	2.25
50	Department of Natural and Environmental Resources	470	3,315	30,184	7.00
55	Department of Agriculture	137	759	3,308	5.50
60	Citizen's Advocate Office (Ombudsman)	30	45	74	1.50
62	Cooperative Development Commission	22	15	18	0.75
65	Public Services Commission	-	7	10	N/A
67	Department of Labor and Human Resources	319	1,460	7,798	4.50
68	Labor Relations Board	13	8	29	0.50
69	Department of Consumer Affairs	82	38	77	0.50
71	Department of Health	3,032	20,599	210,124	6.75
75	Office of the Financial Institutions Commissioner	94	14	37	0.25
78	Department of Housing	314	1,690	9,289	5.50
81	Department of Education	10,957	3,125	8,437	0.25
87	Department of Sports and Recreation	371	429	4,039	1.25
89	Horse Racing Industry and Sport Administration	-	4	3	N/A
95	Mental Health and Addiction Services Administration	2,252	1,949	8,900	0.75
96	Women's Advocate Office	77	39	307	0.50
105	Industrial Commission	53	293	1,118	5.50
120	Veterans Advocate Office	26	180	4,640	7.00
122	Department of the Family	492	846	8,447	1.75
123	Families and Children Administration	400	2,531	25,930	6.25
124	Minors Support Administration	58	88	1,963	1.50
126	Vocational Rehabilitation Administration	590	1,259	3,487	2.25
127	Administration for Socioeconomic Development of the Family	148	902	13,562	6.00

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

(figures in thousands)

ID	Agency	LTM July FY24	Unprocessed Invoices In AP Portal as of 07/31/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
133	Natural Resources Administration	-	218	2,029	N/A
137	Department of Correction and Rehabilitation	950	480	10,328	0.50
139	Parole Board	15	20	32	1.25
152	Elderly and Retired People Advocate Office	393	185	526	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	19	134	58	7.00
155	State Historic Preservation Office	37	66	1,220	1.75
189	Bureau of Forensic Sciences	-	146	1,173	N/A
220	Correctional Health	31	14	246	0.50
221	Emergency Medical Services Corps	-	1	0	N/A
226	Joint Special Counsel on Legislative Donations	15	28	2	1.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A
231	Health Advocate Office	19	10	46	0.50
241	Administration for the Care and Development of the Childhood	281	605	8,519	2.25
243	PNP Central Committee	-	3	54	N/A
244	PIP Central Committee	-	1	9	N/A
266	Office of Public Security Affairs	28	28	176	1.00
271	Office of Information and Communication Technologies	59	173	35,395	3.00
279	COM APELATIVA SERVICIO PUBLICO	13	6	31	0.50
281	Office of the Electoral Comptroller	12	3	10	0.25
291	Proyecto Dignidad	-	3	1	N/A
298	Public Service Regulatory Board	91	83	431	1.00
311	Gaming Commission	433	315	8,878	0.75
329	Social Economic Development Office	63	507	10,465	8.00
Total unprocessed invoices (July 31, 2023)				\$ 573,926	
Ending A/P Balance (July 31, 2023)				\$ 772,779	
% invoices unprocessed (July 31, 2023)				74.3%	
Total unprocessed invoices (June 30, 2023)				\$ 552,886	
Ending A/P Balance (June 30, 2023)				\$ 848,766	
% invoices unprocessed (June 30, 2023)				65.1%	
Increase / (Decrease) in total unprocessed invoices from prior month					3.8%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 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
10	General Court of Justice	9	\$ 7	295	\$ 396	461	\$ 1,612	15	\$ 117	1	\$ 0	1	\$ 0	782	\$ 2,133
14	Environmental Quality Board	15	422	110	2,842	130	2,789	143	1,422	146	584	182	251	726	8,310
15	Office of the Governor	27	46	7	44	-	-	-	-	-	-	2	0	36	90
16	Office of Management and Budget	42	709	125	1,148	2	1	-	-	-	-	-	-	169	1,858
18	Planning Board	10	86	110	1,539	9	52	4	6	5	14	6	5	144	1,703
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	23	213	184	975	97	1,196	304	2,385
22	Office of the Commissioner of Insurance	12	106	27	353	-	-	1	0	2	0	1	0	43	460
23	Department of State	13	330	44	131	2	2	-	-	-	-	2	4	61	466
24	Department of the Treasury	39	1,228	31	2,001	-	-	-	-	-	-	-	-	70	3,229
25	Hacienda (entidad interna - fines de contabilidad)	64	630	910	7,210	785	2,863	646	1,748	713	1,826	1,006	1,585	4,124	15,862
26	Retirement System for Government Employees and the Judiciary (Central System)	1	2	26	60	36	244	26	326	-	-	-	-	89	631
28	Commonwealth Election Commission	15	38	97	1,237	44	186	190	1,414	37	85	55	68	438	3,029
30	Office of Administration and Transformation of Human Resources in the Government of PR	3	84	8	62	3	2	2	2	1	1	1	5	18	157
31	General Services Administration	48	2,965	185	1,736	69	269	33	105	45	111	98	905	478	6,092
34	Investigation, Prosecution and Appeals Commission	5	1	13	10	-	-	-	-	-	-	-	-	18	11
37	Civil Rights Commission	1	0	2	2	-	-	-	-	-	-	-	-	3	2
38	Department of Justice	117	2,149	258	3,040	139	551	5	40	1	0	2	2	522	5,784
40	Puerto Rico Police Department	-	-	1	1	-	-	-	-	2	1	5	1	8	3
43	Puerto Rico National Guard	65	413	60	1,179	-	-	1	-	1	-	-	-	127	1,592
45	Department of Public Safety	190	4,077	993	15,159	677	7,102	751	10,232	692	6,463	239	933	3,542	43,965
49	Department of Transportation and Public Works	114	4,789	935	48,089	34	211	2	0	5	4	6	1,664	1,096	54,757
50	Department of Natural and Environmental Resources	113	1,445	1,015	17,664	628	3,206	550	4,145	595	2,526	414	1,198	3,315	30,184
55	Department of Agriculture	60	145	184	1,358	115	289	114	217	136	905	150	395	759	3,308
60	Citizen's Advocate Office (Ombudsman)	6	12	21	30	7	10	7	17	2	5	2	0	45	74
62	Cooperative Development Commission	6	13	9	5	-	-	-	-	-	-	-	-	15	18
65	Public Services Commission	-	-	6	10	-	-	-	-	-	-	1	0	7	10
67	Department of Labor and Human Resources	111	1,126	710	4,454	278	1,290	161	467	164	418	36	43	1,460	7,798
68	Labor Relations Board	6	15	2	14	-	-	-	-	-	-	-	-	8	29
69	Department of Consumer Affairs	11	43	26	31	-	-	-	-	1	3	-	-	38	77
71	Department of Health	916	16,387	5,335	45,393	2,685	39,026	3,129	44,976	2,489	14,403	6,045	49,939	20,599	210,124
75	Office of the Financial Institutions Commissioner	7	25	7	12	-	-	-	-	-	-	-	-	14	37
78	Department of Housing	57	422	805	3,503	327	1,417	319	2,087	175	1,208	7	653	1,690	9,289
81	Department of Education	3	11	67	592	108	564	127	434	168	370	2,652	6,466	3,125	8,437
87	Department of Sports and Recreation	78	1,564	336	2,437	10	11	1	1	-	-	4	27	429	4,039
89	Horse Racing Industry and Sport Administration	-	-	-	-	-	-	-	-	4	3	-	-	4	3
95	Mental Health and Addiction Services Administration	222	783	536	5,177	385	567	253	1,283	189	232	364	858	1,949	8,900
96	Women's Advocate Office	14	143	23	161	1	0	-	-	1	2	-	-	39	307
105	Industrial Commission	27	194	44	247	161	422	25	52	21	64	15	139	293	1,118
120	Veterans Advocate Office	8	113	50	660	19	62	27	2,268	44	946	32	591	180	4,640
122	Department of the Family	144	1,304	554	5,114	133	1,181	6	727	5	16	4	105	846	8,447
123	Families and Children Administration	75	1,266	905	10,562	725	7,922	618	3,830	187	2,181	21	170	2,531	25,930
124	Minors Support Administration	17	700	62	893	4	49	1	27	-	-	4	294	88	1,963
126	Vocational Rehabilitation Administration	129	561	732	1,922	274	554	4	54	53	161	67	237	1,259	3,487
127	Administration for Socioeconomic Development of the Family	62	1,614	230	3,859	141	3,351	102	1,345	197	1,655	170	1,738	902	13,562
133	Natural Resources Administration	-	-	-	-	2	4	-	-	58	1,129	158	896	218	2,029
137	Department of Correction and Rehabilitation	117	3,382	317	6,552	39	375	1	3	3	16	3	-	480	10,328
139	Parole Board	3	6	17	25	-	-	-	-	-	-	-	-	20	32
152	Elderly and Retired People Advocate Office	34	153	124	277	22	88	2	6	1	1	2	1	185	526
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	3	16	114	35	11	6	1	0	1	0	4	0	134	58
155	State Historic Preservation Office	10	55	50	1,163	-	-	-	-	6	2	-	-	66	1,220
189	Bureau of Forensic Sciences	-	-	83	422	53	738	9	5	1	8	-	-	146	1,173
220	Correctional Health	3	148	11	98	-	-	-	-	-	-	-	-	14	246
221	Emergency Medical Services Corps	-	-	-	-	1	0	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	1	1	2	0	6	0	8	1	9	0	2	0	28	2
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	-	-	1	0	1	0
231	Health Advocate Office	6	42	4	4	-	-	-	-	-	-	-	-	10	46
241	Administration for the Care and Development of the Childhood	76	1,262	446	6,888	47	313	12	22	17	29	7	4	605	8,519
243	PNP Central Committee	-	-	-	-	-	-	2	37	-	-	1	17	3	54
244	PIP Central Committee	-	-	-	-	-	-	1	9	-	-	-	-	1	9
266	Office of Public Security Affairs	2	0	26	176	-	-	-	-	-	-	-	-	28	176
271	Office of Information and Communication Technologies	39	1,789	118	33,466	13	120	2	13	-	-	1	6	173	35,395
279	COM APELATIVA SERVICIO PUBLICO	4	29	2	2	-	-	-	-	-	-	-	-	6	31
281	Office of the Electoral Comptroller	2	7	-	-	-	-	-	-	-	-	1	3	3	10
291	Proyecto Dignidad	-	-	-	-	-	-	3	1	-	-	-	-	3	1
298	Public Service Regulatory Board	23	102	60	330	-	-	-	-	-	-	-	-	83	431
311	Gaming Commission	52	664	253	8,113	10	101	-	-	-	-	-	-	315	8,878
329	Social Economic Development Office	16	20	72	346	58	3,173	143	1,315	125	1,993	93	3,618	507	10,465
Total		3,253	53,643	17,595	248,233	8,654	80,723	7,470	78,969	6,487	38,339	11,964	74,019	55,423	\$ 573,926