



**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 November FY24*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**November 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 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 November 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	\$194,940		6.50
049	Department of Transportation and Public Works	56,404		1.25
045	Department of Public Safety	19,318		1.00
025	Hacienda (entidad interna - fines de contabilidad)	18,845		6.50
241	Administration for the Care and Development of the Childhood	10,801		2.00
Total Top Five		\$300,308		
All Other		110,854		
<b>Total All Agencies</b>		<b>\$411,162</b>		

## 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	\$8,804		8.50
120	Veterans Advocate Office	4,436		8.00
025	Hacienda (entidad interna - fines de contabilidad)	18,845		6.50
071	Department of Health	194,940		6.50
050	Department of Natural and Environmental Resources	9,175		5.75
Total Top Five		\$236,200		
All Other		174,962		
<b>Total All Agencies</b>		<b>\$411,162</b>		

## Historical Information

	September	October	November
Total Unprocessed Invoices	\$437,467	\$426,093	\$411,162
Ending A/P Balance	615,961	600,441	589,696
Percentage of Invoices Unprocessed	71%	71%	70%
MoM Change in Unprocessed Invoices	(13.9)%	(2.6)%	(3.5)%

**Puerto Rico Department of Treasury | Hacienda**

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

(figures in thousands)

ID	Agency	LTM November FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 11/30/2023	Total Count	
14	Environmental Quality Board	91	777	\$ 8,804	8.5
15	Office of the Governor	255	75	338	0.25
16	Office of Management and Budget	81	137	2,637	1.75
18	Planning Board	78	77	1,338	1.00
22	Office of the Commissioner of Insurance	39	22	135	0.50
23	Department of State	123	81	1,122	0.75
24	Department of the Treasury	409	94	5,716	0.25
25	Hacienda (entidad interna - fines de contabilidad)	684	4,471	18,845	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	96	650	N/A
28	Commonwealth Election Commission	82	311	3,252	3.75
30	Office of Administration and Transformation of Human Resources in the Government	34	36	192	1.00
31	General Services Administration	101	181	2,176	1.75
34	Investigation, Prosecution and Appeals Commission	11	11	57	1.00
37	Civil Rights Commission	15	11	9	0.75
38	Department of Justice	295	283	2,258	1.00
43	Puerto Rico National Guard	463	460	2,856	1.00
45	Department of Public Safety	1,260	1,374	19,318	1.00
49	Department of Transportation and Public Works	548	752	56,404	1.25
50	Department of Natural and Environmental Resources	467	2,691	9,175	5.75
55	Department of Agriculture	167	371	1,951	2.25
60	Citizen's Advocate Office (Ombudsman)	29	7	11	0.25
62	Cooperative Development Commission	23	5	2	0.25
65	Public Services Commission	-	3	1	N/A
67	Department of Labor and Human Resources	359	253	3,236	0.75
68	Labor Relations Board	13	1	14	-
69	Department of Consumer Affairs	88	22	45	0.25
71	Department of Health	3,131	20,253	194,940	6.50
75	Office of the Financial Institutions Commissioner	100	6	112	-
78	Department of Housing	345	831	3,619	2.50
81	Department of Education	11,828	3,192	9,461	0.25
87	Department of Sports and Recreation	409	186	1,261	0.50
95	Mental Health and Addiction Services Administration	2,327	1,992	7,852	0.75
96	Women's Advocate Office	86	19	42	0.25

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

(figures in thousands)

ID	Agency	LTM November FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 11/30/2023		
			Total Count	Total Amount	
105	Industrial Commission	53	303	1,138	5.75
120	Veterans Advocate Office	25	198	4,436	8.00
122	Department of the Family	487	581	3,803	1.25
123	Families and Children Administration	414	786	5,709	2.00
124	Minors Support Administration	64	52	645	0.75
126	Vocational Rehabilitation Administration	633	1,294	2,616	2.00
127	Administration for Socioeconomic Development of the Family	142	358	8,099	2.50
137	Department of Correction and Rehabilitation	1,032	386	7,055	0.25
139	Parole Board	15	1	1	-
152	Elderly and Retired People Advocate Office	414	131	372	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	65	95	2.75
155	State Historic Preservation Office	38	36	379	1.00
220	Correctional Health	22	2	1	-
226	Joint Special Counsel on Legislative Donations	16	30	15	2.00
231	Health Advocate Office	20	3	0	0.25
241	Administration for the Care and Development of the Childhood	322	636	10,801	2.00
266	Office of Public Security Affairs	25	7	6	0.25
271	Office of Information and Communication Technologies	59	170	5,385	3.00
279	COM APELATIVA SERVICIO PUBLICO	14	8	60	0.50
281	Office of the Electoral Comptroller	12	4	41	0.25
298	Public Service Regulatory Board	86	22	70	0.25
311	Gaming Commission	476	185	2,506	0.50
329	Social Economic Development Office	59	31	101	0.50
<b>Total unprocessed invoices (November 30, 2023)</b>				<b>\$ 411,162</b>	
Ending A/P Balance (November 30, 2023)				<b>\$ 589,696</b>	
% invoices unprocessed (November 30, 2023)				69.7%	
<b>Total unprocessed invoices (October 31, 2023)</b>				<b>\$ 426,093</b>	
Ending A/P Balance (October 31, 2023)				<b>\$ 600,441</b>	
% invoices unprocessed (October 31, 2023)				71.0%	
Increase / (Decrease) in total unprocessed invoices from prior month					(3.5)%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of November 30, 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	80	\$ 1,063	96	\$ 2,695	130	\$ 2,789	143	\$ 1,422	146	\$ 584	182	\$ 251	777	\$ 8,804
15	Office of the Governor	75	338	-	-	-	-	-	-	-	-	-	-	75	338
16	Office of Management and Budget	124	2,501	13	136	-	-	-	-	-	-	-	-	137	2,637
18	Planning Board	46	1,151	26	178	2	5	2	4	-	-	1	1	77	1,338
22	Office of the Commissioner of Insurance	22	135	-	-	-	-	-	-	-	-	-	-	22	135
23	Department of State	78	1,121	3	1	-	-	-	-	-	-	-	-	81	1,122
24	Department of the Treasury	92	5,497	2	219	-	-	-	-	-	-	-	-	94	5,716
25	Hacienda (entidad interna - fines de contabilidad)	555	6,041	783	5,926	779	2,830	640	1,108	712	1,558	1,002	1,383	4,471	18,845
26	Retirement System for Government Employees and the Judiciary (Central System)	8	20	26	60	36	244	26	326	-	-	-	-	96	650
28	Commonwealth Election Commission	103	1,381	52	788	36	166	63	853	10	11	47	53	311	3,252
30	Office of Administration and Transformation of Human Resources in the Government of PR	27	183	4	2	2	0	1	1	1	1	1	5	36	192
31	General Services Administration	108	1,581	45	150	19	42	6	12	1	1	2	390	181	2,176
34	Investigation, Prosecution and Appeals Commission	11	57	-	-	-	-	-	-	-	-	-	-	11	57
37	Civil Rights Commission	11	9	-	-	-	-	-	-	-	-	-	-	11	9
38	Department of Justice	272	2,184	10	73	-	-	-	-	1	0	-	-	283	2,258
43	Puerto Rico National Guard	399	2,298	59	558	-	-	1	-	1	-	-	-	460	2,856
45	Department of Public Safety	823	14,157	490	4,314	60	847	1	0	-	-	-	-	1,374	19,318
49	Department of Transportation and Public Works	533	41,677	216	14,612	3	114	-	-	-	-	-	-	752	56,404
50	Department of Natural and Environmental Resources	462	6,268	602	1,335	564	541	290	268	496	541	277	223	2,691	9,175
55	Department of Agriculture	175	855	108	949	79	144	3	0	6	2	-	-	371	1,951
60	Citizen's Advocate Office (Ombudsman)	7	11	-	-	-	-	-	-	-	-	-	-	7	11
62	Cooperative Development Commission	3	1	2	1	-	-	-	-	-	-	-	-	5	2
65	Public Services Commission	2	1	-	-	-	-	-	-	-	-	1	0	3	1
67	Department of Labor and Human Resources	147	2,070	94	1,120	8	35	-	-	-	-	4	11	253	3,236
68	Labor Relations Board	1	14	-	-	-	-	-	-	-	-	-	-	1	14
69	Department of Consumer Affairs	21	45	1	0	-	-	-	-	-	-	-	-	22	45
71	Department of Health	3,273	45,374	3,824	28,817	2,598	38,100	3,056	43,530	2,387	13,647	5,115	25,472	20,253	194,940
75	Office of the Financial Institutions Commissioner	6	112	-	-	-	-	-	-	-	-	-	-	6	112
78	Department of Housing	529	2,379	296	1,221	-	-	1	1	3	18	2	0	831	3,619
81	Department of Education	128	916	46	833	71	443	127	434	168	370	2,652	6,466	3,192	9,461
87	Department of Sports and Recreation	174	771	12	490	-	-	-	-	-	-	-	-	186	1,261
95	Mental Health and Addiction Services Administration	642	3,073	276	2,268	399	567	250	1,282	189	232	236	429	1,992	7,852
96	Women's Advocate Office	18	42	1	0	-	-	-	-	-	-	-	-	19	42
105	Industrial Commission	47	244	34	217	161	422	25	52	21	64	15	139	303	1,138
120	Veterans Advocate Office	32	152	44	417	19	62	27	2,268	44	946	32	591	198	4,436
122	Department of the Family	563	3,724	17	75	-	-	-	-	1	5	-	-	581	3,803
123	Families and Children Administration	408	4,490	359	808	19	411	-	-	-	-	-	-	786	5,709
124	Minors Support Administration	41	523	10	114	1	8	-	-	-	-	-	-	52	645
126	Vocational Rehabilitation Administration	908	2,072	351	446	9	50	1	0	13	18	12	29	1,294	2,616
127	Administration for Socioeconomic Development of the Family	196	5,499	75	1,137	60	1,273	27	190	-	-	-	-	358	8,099
137	Department of Correction and Rehabilitation	381	7,005	5	50	-	-	-	-	-	-	-	-	386	7,055
139	Parole Board	1	1	-	-	-	-	-	-	-	-	-	-	1	1
152	Elderly and Retired People Advocate Office	76	230	49	141	6	1	-	-	-	-	-	-	131	372
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	38	74	25	21	2	0	-	-	-	-	-	-	65	95
155	State Historic Preservation Office	35	379	1	0	-	-	-	-	-	-	-	-	36	379
220	Correctional Health	1	0	1	1	-	-	-	-	-	-	-	-	2	1
226	Joint Special Counsel on Legislative Donations	3	14	2	0	6	0	8	1	9	0	2	0	30	15
231	Health Advocate Office	3	0	-	-	-	-	-	-	-	-	-	-	3	0
241	Administration for the Care and Development of the Childhood	299	7,106	264	3,361	41	282	12	22	17	29	3	1	636	10,801
266	Office of Public Security Affairs	6	4	1	2	-	-	-	-	-	-	-	-	7	6
271	Office of Information and Communication Technologies	111	3,187	57	2,103	2	95	-	-	-	-	-	-	170	5,385
279	COM APELATIVA SERVICIO PUBLICO	8	60	-	-	-	-	-	-	-	-	-	-	8	60
281	Office of the Electoral Comptroller	4	41	-	-	-	-	-	-	-	-	-	-	4	41
298	Public Service Regulatory Board	22	70	-	-	-	-	-	-	-	-	-	-	22	70
311	Gaming Commission	143	1,820	42	686	-	-	-	-	-	-	-	-	185	2,506
329	Social Economic Development Office	31	101	-	-	-	-	-	-	-	-	-	-	31	101
<b>Total</b>		<b>12,312</b>	<b>180,122</b>	<b>8,424</b>	<b>76,324</b>	<b>5,112</b>	<b>49,471</b>	<b>4,710</b>	<b>51,773</b>	<b>4,226</b>	<b>18,026</b>	<b>9,586</b>	<b>35,445</b>	<b>44,370</b>	<b>\$ 411,162</b>