



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 October FY24

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
October 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 October 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	\$188,196		6.50
049	Department of Transportation and Public Works	52,574		1.25
271	Office of Information and Communication Technologies	39,236		2.50
025	Hacienda (entidad interna - fines de contabilidad)	18,008		6.25
045	Department of Public Safety	16,856		1.00
Total Top Five		\$314,870		
All Other		111,223		
Total All Agencies		\$426,093		

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	\$8,149		8.25
120	Veterans Advocate Office	4,398		7.00
071	Department of Health	188,196		6.50
025	Hacienda (entidad interna - fines de contabilidad)	18,008		6.25
050	Department of Natural and Environmental Resources	8,627		5.25
Total Top Five		\$227,378		
All Other		198,715		
Total All Agencies		\$426,093		

Historical Information

	August	September	October
Total Unprocessed Invoices	\$507,930	\$437,467	\$426,093
Ending A/P Balance	681,407	615,961	600,441
Percentage of Invoices Unprocessed	75%	71%	71%
MoM Change in Unprocessed Invoices	(11.5)%	(13.9)%	(2.6)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of October 31, 2023
(figures in thousands)

ID	Agency	LTM October FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 10/31/2023		
			Total Count	Total Amount	
14	Environmental Quality Board	89	739	\$ 8,149	8.25
15	Office of the Governor	246	45	83	0.25
16	Office of Management and Budget	81	112	1,973	1.50
18	Planning Board	80	78	1,025	1.00
22	Office of the Commissioner of Insurance	40	14	161	0.25
23	Department of State	122	35	184	0.25
24	Department of the Treasury	394	68	4,842	0.25
25	Hacienda (entidad interna - fines de contabilidad)	691	4,325	18,008	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	95	646	N/A
28	Commonwealth Election Commission	79	326	3,083	4.25
30	Office of Administration and Transformation of Human Resources in the Government	35	25	183	0.75
31	General Services Administration	107	122	1,603	1.25
34	Investigation, Prosecution and Appeals Commission	11	4	0	0.25
37	Civil Rights Commission	15	1	1	-
38	Department of Justice	304	198	2,106	0.75
43	Puerto Rico National Guard	468	395	3,079	0.75
45	Department of Public Safety	1,244	1,305	16,856	1.00
49	Department of Transportation and Public Works	536	620	52,574	1.25
50	Department of Natural and Environmental Resources	509	2,698	8,627	5.25
55	Department of Agriculture	168	320	2,098	2.00
60	Citizen's Advocate Office (Ombudsman)	29	6	7	0.25
62	Cooperative Development Commission	24	6	4	0.25
65	Public Services Commission	-	3	1	N/A
67	Department of Labor and Human Resources	356	249	5,876	0.75
69	Department of Consumer Affairs	84	19	30	0.25
71	Department of Health	3,138	20,191	188,196	6.50
75	Office of the Financial Institutions Commissioner	101	3	92	-
78	Department of Housing	345	709	3,426	2.00
81	Department of Education	11,368	3,113	8,722	0.25
87	Department of Sports and Recreation	397	112	1,183	0.25
95	Mental Health and Addiction Services Administration	2,326	2,003	11,014	0.75
96	Women's Advocate Office	85	11	27	0.25
105	Industrial Commission	56	269	963	4.75

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of October 31, 2023
(figures in thousands)

ID	Agency	LTM October FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 10/31/2023		
			Total Count	Total Amount	
120	Veterans Advocate Office	26	180	4,398	7.00
122	Department of the Family	495	539	3,175	1.00
123	Families and Children Administration	414	798	5,221	2.00
124	Minors Support Administration	62	52	1,537	0.75
126	Vocational Rehabilitation Administration	619	977	2,328	1.50
127	Administration for Socioeconomic Development of the Family	142	341	5,900	2.50
137	Department of Correction and Rehabilitation	1,026	419	6,299	0.50
139	Parole Board	15	1	1	-
152	Elderly and Retired People Advocate Office	404	135	640	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	57	44	2.50
155	State Historic Preservation Office	39	29	103	0.75
220	Correctional Health	26	1	1	-
226	Joint Special Counsel on Legislative Donations	16	30	15	2.00
231	Health Advocate Office	20	4	3	0.25
241	Administration for the Care and Development of the Childhood	307	654	9,654	2.25
266	Office of Public Security Affairs	25	6	7	0.25
271	Office of Information and Communication Technologies	60	146	39,236	2.50
279	COM APELATIVA SERVICIO PUBLICO	15	3	28	0.25
281	Office of the Electoral Comptroller	11	5	6	0.50
298	Public Service Regulatory Board	87	22	78	0.25
311	Gaming Commission	477	147	2,540	0.25
329	Social Economic Development Office	60	24	58	0.50
Total unprocessed invoices (October 31, 2023)			\$	426,093	
Ending A/P Balance (October 31, 2023)			\$	600,441	
% invoices unprocessed (October 31, 2023)				71.0%	
Total unprocessed invoices (September 30, 2023)			\$	437,467	
Ending A/P Balance (September 30, 2023)			\$	615,961	
% invoices unprocessed (September 30, 2023)				71.0%	
Increase / (Decrease) in total unprocessed invoices from prior month					(2.6)%

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of October 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	42	\$ 408	96	\$ 2,695	130	\$ 2,789	143	\$ 1,422	146	\$ 584	182	\$ 251	739	\$ 8,149
15	Office of the Governor	45	83	-	-	-	-	-	-	-	-	-	-	45	83
16	Office of Management and Budget	98	1,831	14	142	-	-	-	-	-	-	-	-	112	1,973
18	Planning Board	33	702	40	313	2	5	2	4	-	-	1	1	78	1,025
22	Office of the Commissioner of Insurance	14	161	-	-	-	-	-	-	-	-	-	-	14	161
23	Department of State	35	184	-	-	-	-	-	-	-	-	-	-	35	184
24	Department of the Treasury	66	4,623	2	219	-	-	-	-	-	-	-	-	68	4,842
25	Hacienda (entidad interna - fines de contabilidad)	384	5,000	807	6,127	780	2,833	640	1,108	712	1,558	1,002	1,383	4,325	18,008
26	Retirement System for Government Employees and the Judiciary (Central System)	7	17	26	60	36	244	26	326	-	-	-	-	95	646
28	Commonwealth Election Commission	90	1,155	52	788	40	180	66	855	29	51	49	54	326	3,083
30	Office of Administration and Transformation of Human Resources in the Government of PR	16	174	4	2	2	0	1	1	1	1	1	5	25	183
31	General Services Administration	49	1,008	45	150	19	42	6	12	1	1	2	390	122	1,603
34	Investigation, Prosecution and Appeals Commission	4	0	-	-	-	-	-	-	-	-	-	-	4	0
37	Civil Rights Commission	1	1	-	-	-	-	-	-	-	-	-	-	1	1
38	Department of Justice	188	2,084	9	22	-	-	-	-	1	0	-	-	198	2,106
43	Puerto Rico National Guard	343	2,523	50	556	-	-	1	-	1	-	-	-	395	3,079
45	Department of Public Safety	749	11,680	488	4,307	66	867	2	2	-	-	-	-	1,305	16,856
49	Department of Transportation and Public Works	389	37,574	228	14,885	3	114	-	-	-	-	-	-	620	52,574
50	Department of Natural and Environmental Resources	352	5,591	615	1,209	570	564	352	416	511	614	298	234	2,698	8,627
55	Department of Agriculture	123	900	109	1,052	79	144	3	0	6	2	-	-	320	2,098
60	Citizen's Advocate Office (Ombudsman)	6	7	-	-	-	-	-	-	-	-	-	-	6	7
62	Cooperative Development Commission	4	3	2	1	-	-	-	-	-	-	-	-	6	4
65	Public Services Commission	2	1	-	-	-	-	-	-	-	-	1	0	3	1
67	Department of Labor and Human Resources	139	4,357	98	1,473	8	35	-	-	-	-	4	11	249	5,876
69	Department of Consumer Affairs	18	29	1	0	-	-	-	-	-	-	-	-	19	30
71	Department of Health	3,064	38,122	3,871	29,268	2,603	38,108	3,075	43,537	2,386	13,647	5,192	25,515	20,191	188,196
75	Office of the Financial Institutions Commissioner	3	92	-	-	-	-	-	-	-	-	-	-	3	92
78	Department of Housing	407	2,157	296	1,250	-	-	1	1	3	18	2	0	709	3,426
81	Department of Education	48	175	46	833	72	445	127	434	168	370	2,652	6,466	3,113	8,722
87	Department of Sports and Recreation	100	693	12	490	-	-	-	-	-	-	-	-	112	1,183
95	Mental Health and Addiction Services Administration	557	5,498	265	2,584	378	561	250	1,282	189	232	364	858	2,003	11,014
96	Women's Advocate Office	10	27	1	0	-	-	-	-	-	-	-	-	11	27
105	Industrial Commission	13	69	34	217	161	422	25	52	21	64	15	139	269	963
120	Veterans Advocate Office	14	114	44	417	19	62	27	2,268	44	946	32	591	180	4,398
122	Department of the Family	519	3,081	19	89	-	-	-	-	1	5	-	-	539	3,175
123	Families and Children Administration	394	3,943	366	839	38	439	-	-	-	-	-	-	798	5,221
124	Minors Support Administration	39	1,070	12	459	1	8	-	-	-	-	-	-	52	1,537
126	Vocational Rehabilitation Administration	588	1,773	354	456	9	50	1	0	13	18	12	29	977	2,328
127	Administration for Socioeconomic Development of the Family	164	3,175	90	1,263	60	1,273	27	190	-	-	-	-	341	5,900
137	Department of Correction and Rehabilitation	418	6,269	1	30	-	-	-	-	-	-	-	-	419	6,299
139	Parole Board	1	1	-	-	-	-	-	-	-	-	-	-	1	1
152	Elderly and Retired People Advocate Office	77	497	52	141	6	1	-	-	-	-	-	-	135	640
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	32	24	23	20	2	0	-	-	-	-	-	-	57	44
155	State Historic Preservation Office	28	102	1	0	-	-	-	-	-	-	-	-	29	103
220	Correctional Health	-	-	1	1	-	-	-	-	-	-	-	-	1	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	4	3	-	-	-	-	-	-	-	-	-	-	4	3
241	Administration for the Care and Development of the Childhood	280	5,721	301	3,599	41	282	12	22	17	29	3	1	654	9,654
266	Office of Public Security Affairs	5	5	1	2	-	-	-	-	-	-	-	-	6	7
271	Office of Information and Communication Technologies	84	37,013	57	2,128	5	95	-	-	-	-	-	-	146	39,236
279	COM APELATIVA SERVICIO PUBLICO	3	28	-	-	-	-	-	-	-	-	-	-	3	28
281	Office of the Electoral Comptroller	5	6	-	-	-	-	-	-	-	-	-	-	5	6
298	Public Service Regulatory Board	22	78	-	-	-	-	-	-	-	-	-	-	22	78
311	Gaming Commission	104	1,853	43	687	-	-	-	-	-	-	-	-	147	2,540
329	Social Economic Development Office	20	56	3	1	-	-	-	-	-	-	1	0	24	58
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		10,203	191,757	8,581	78,776	5,136	49,563	4,795	51,930	4,259	18,139	9,815	35,928	42,789	\$ 426,093