



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 February FY2024

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
February 29, 2024

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 February 29, 2024
(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	\$193,695		6.50
049	Department of Transportation and Public Works	49,011		1.50
025	Hacienda (entidad interna - fines de contabilidad)	20,711		6.50
045	Department of Public Safety	13,663		1.25
081	Department of Education	9,941		0.25
Total Top Five		\$287,021		
All Other		118,392		
Total All Agencies		\$405,413		

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
120	Veterans Advocate Office	\$4,546		8.75
014	Environmental Quality Board	9,188		8.50
025	Hacienda (entidad interna - fines de contabilidad)	20,711		6.50
071	Department of Health	193,695		6.50
105	Industrial Commission	1,188		5.75
Total Top Five		\$229,328		
All Other		176,086		
Total All Agencies		\$405,413		

Historical Information

	December	January	February
Total Unprocessed Invoices	\$401,211	\$410,533	\$405,413
Ending A/P Balance	613,295	569,160	586,485
Percentage of Invoices Unprocessed	65%	72%	69%
MoM Change in Unprocessed Invoices	(2.4)%	2.3%	(1.2)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 29, 2024

(figures in thousands)

ID	Agency	LTM February FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 02/29/2024	Total Count	
14	Environmental Quality Board	93	790	\$ 9,188	8.50
15	Office of the Governor	273	63	186	0.25
16	Office of Management and Budget	91	164	3,033	1.75
18	Planning Board	77	101	2,667	1.25
22	Office of the Commissioner of Insurance	39	47	400	1.25
23	Department of State	119	58	390	0.50
24	Department of the Treasury	426	144	8,966	0.25
25	Hacienda (entidad interna - fines de contabilidad)	705	4,575	20,711	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	105	678	N/A
28	Commonwealth Election Commission	86	365	4,798	4.25
30	Office of Administration and Transformation of Human Resources in the Government	37	18	150	0.50
31	General Services Administration	106	204	1,820	2.00
34	Investigation, Prosecution and Appeals Commission	12	4	0	0.25
37	Civil Rights Commission	16	2	2	0.25
38	Department of Justice	307	255	2,558	0.75
43	Puerto Rico National Guard	511	504	3,560	1.00
45	Department of Public Safety	1,350	1,723	13,663	1.25
49	Department of Transportation and Public Works	602	896	49,011	1.50
50	Department of Natural and Environmental Resources	484	63	621	0.25
55	Department of Agriculture	167	416	1,550	2.50
60	Citizen's Advocate Office (Ombudsman)	32	6	11	0.25
62	Cooperative Development Commission	26	3	1	-
65	Public Services Commission	-	5	154	N/A
67	Department of Labor and Human Resources	359	580	8,575	1.50
68	Labor Relations Board	13	2	15	0.25
69	Department of Consumer Affairs	88	20	38	0.25
71	Department of Health	3,230	20,755	193,695	6.50
75	Office of the Financial Institutions Commissioner	99	3	25	-
78	Department of Housing	362	893	3,540	2.50
81	Department of Education	12,047	3,154	9,941	0.25
87	Department of Sports and Recreation	482	211	1,001	0.50
95	Mental Health and Addiction Services Administration	2,371	2,119	9,148	1.00
96	Women's Advocate Office	88	37	189	0.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 29, 2024

(figures in thousands)

ID	Agency	LTM February FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 02/29/2024	Total Count	
105	Industrial Commission	52	302	1,188	5.75
120	Veterans Advocate Office	28	244	4,546	8.75
122	Department of the Family	500	620	4,435	1.25
123	Families and Children Administration	456	911	7,749	2.00
124	Minors Support Administration	63	75	1,644	1.25
126	Vocational Rehabilitation Administration	681	1,530	3,431	2.25
127	Administration for Socioeconomic Development of the Family	150	356	7,863	2.25
137	Department of Correction and Rehabilitation	1,056	417	6,963	0.50
152	Elderly and Retired People Advocate Office	399	282	397	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	70	62	3.00
155	State Historic Preservation Office	37	54	350	1.50
220	Correctional Health	19	89	123	4.75
226	Joint Special Counsel on Legislative Donations	16	31	15	2.00
231	Health Advocate Office	19	13	18	0.75
241	Administration for the Care and Development of the Childhood	303	601	8,661	2.00
266	Office of Public Security Affairs	26	13	116	0.50
271	Office of Information and Communication Technologies	55	215	6,570	4.00
279	COM APELATIVA SERVICIO PUBLICO	14	15	41	1.00
281	Office of the Electoral Comptroller	15	4	21	0.25
298	Public Service Regulatory Board	84	51	300	0.50
311	Gaming Commission	546	159	448	0.25
329	Social Economic Development Office	62	49	184	0.75
Total unprocessed invoices (February 29, 2024)				\$ 405,413	
Ending A/P Balance (February 29, 2024)				\$ 586,485	
% invoices unprocessed (February 29, 2024)				69.1%	
Total unprocessed invoices (January 31, 2024)				\$ 410,533	
Ending A/P Balance (January 31, 2024)				\$ 569,160	
% invoices unprocessed (January 31, 2024)				72.1%	
Increase / (Decrease) in total unprocessed invoices from prior month					(1.2)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 29, 2024

(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	86	\$ 1,443	96	\$ 2,696	137	\$ 2,792	143	\$ 1,422	146	\$ 584	182	\$ 251	790	\$ 9,188
15	Office of the Governor	63	186	-	-	-	-	-	-	-	-	-	-	63	186
16	Office of Management and Budget	155	2,961	9	72	-	-	-	-	-	-	-	-	164	3,033
18	Planning Board	72	2,488	24	170	2	5	2	4	-	-	1	1	101	2,667
22	Office of the Commissioner of Insurance	47	400	-	-	-	-	-	-	-	-	-	-	47	400
23	Department of State	54	386	4	4	-	-	-	-	-	-	-	-	58	390
24	Department of the Treasury	142	8,962	2	4	-	-	-	-	-	-	-	-	144	8,966
25	Hacienda (entidad interna - fines de contabilidad)	707	8,103	735	5,730	779	2,830	640	1,108	712	1,558	1,002	1,383	4,575	20,711
26	Retirement System for Government Employees and the Judiciary (Central System)	17	48	26	60	36	244	26	326	-	-	-	-	105	678
28	Commonwealth Election Commission	201	3,436	47	776	34	156	35	373	7	7	41	49	365	4,798
30	Office of Administration and Transformation of Human Resources in the Government of PR	10	141	4	2	1	0	1	1	1	1	1	5	18	150
31	General Services Administration	180	1,740	19	51	5	30	-	-	-	-	-	-	204	1,820
34	Investigation, Prosecution and Appeals Commission	4	0	-	-	-	-	-	-	-	-	-	-	4	0
37	Civil Rights Commission	2	2	-	-	-	-	-	-	-	-	-	-	2	2
38	Department of Justice	244	2,534	10	24	-	-	-	-	1	0	-	-	255	2,558
43	Puerto Rico National Guard	444	3,009	58	551	-	-	1	-	1	-	-	-	504	3,560
45	Department of Public Safety	1,250	11,952	429	1,652	44	60	-	-	-	-	-	-	1,723	13,663
49	Department of Transportation and Public Works	723	36,568	171	12,426	2	17	-	-	-	-	-	-	896	49,011
50	Department of Natural and Environmental Resources	59	549	4	72	-	-	-	-	-	-	-	-	63	621
55	Department of Agriculture	231	1,063	102	342	75	144	2	0	6	2	-	-	416	1,550
60	Citizen's Advocate Office (Ombudsman)	6	11	-	-	-	-	-	-	-	-	-	-	6	11
62	Cooperative Development Commission	0	1	-	-	-	-	-	-	-	-	-	-	3	1
65	Public Services Commission	154	154	-	-	-	-	-	-	-	-	1	0	5	154
67	Department of Labor and Human Resources	7,040	7,949	93	581	9	35	-	-	-	-	4	11	580	8,575
68	Labor Relations Board	16	15	-	-	-	-	-	-	-	-	-	-	2	15
69	Department of Consumer Affairs	19	38	1	0	-	-	-	-	-	-	-	-	20	38
71	Department of Health	4,186	52,393	3,720	23,522	2,551	36,585	2,991	43,145	2,214	13,312	5,093	24,738	20,755	193,695
75	Office of the Financial Institutions Commissioner	3	25	-	-	-	-	-	-	-	-	-	-	3	25
78	Department of Housing	633	2,852	254	669	-	-	1	1	3	18	2	0	893	3,540
81	Department of Education	39	1,111	85	1,031	80	524	129	438	169	370	2,652	6,466	3,154	9,941
87	Department of Sports and Recreation	204	999	7	1	-	-	-	-	-	-	-	-	211	1,001
95	Mental Health and Addiction Services Administration	780	6,996	286	765	393	528	240	200	186	231	234	427	2,119	9,148
96	Women's Advocate Office	36	189	1	0	-	-	-	-	-	-	-	-	37	189
105	Industrial Commission	47	308	33	203	161	422	25	52	21	64	15	139	302	1,188
120	Veterans Advocate Office	79	323	43	355	19	62	27	2,268	44	946	32	591	244	4,546
122	Department of the Family	606	4,357	14	78	-	-	-	-	-	-	-	-	620	4,435
123	Families and Children Administration	544	6,959	350	737	17	53	-	-	-	-	-	-	911	7,749
124	Minors Support Administration	68	1,611	7	33	-	-	-	-	-	-	-	-	75	1,644
126	Vocational Rehabilitation Administration	1,194	2,950	301	383	9	50	1	0	13	18	12	29	1,530	3,431
127	Administration for Socioeconomic Development of the Family	240	6,562	71	1,063	45	238	-	-	-	-	-	-	356	7,863
137	Department of Correction and Rehabilitation	409	6,654	6	39	1	0	-	-	-	-	1	270	417	6,963
152	Elderly and Retired People Advocate Office	234	276	42	120	6	1	-	-	-	-	-	-	282	397
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	55	50	15	12	-	-	-	-	-	-	-	-	70	62
155	State Historic Preservation Office	53	350	1	0	-	-	-	-	-	-	-	-	54	350
220	Correctional Health	57	93	32	30	-	-	-	-	-	-	-	-	89	123
226	Joint Special Counsel on Legislative Donations	4	14	2	0	6	0	8	1	9	0	2	0	31	15
231	Health Advocate Office	13	18	-	-	-	-	-	-	-	-	-	-	13	18
241	Administration for the Care and Development of the Childhood	334	6,125	194	2,202	41	282	12	22	17	29	3	1	601	8,661
266	Office of Public Security Affairs	12	116	1	0	-	-	-	-	-	-	-	-	13	116
271	Office of Information and Communication Technologies	149	4,135	64	2,340	2	95	-	-	-	-	-	-	215	6,570
279	COM APELATIVA SERVICIO PUBLICO	15	41	-	-	-	-	-	-	-	-	-	-	15	41
281	Office of the Electoral Comptroller	4	21	-	-	-	-	-	-	-	-	-	-	4	21
298	Public Service Regulatory Board	51	300	-	-	-	-	-	-	-	-	-	-	51	300
311	Gaming Commission	141	143	18	305	-	-	-	-	-	-	-	-	159	448
329	Social Economic Development Office	48	182	1	3	-	-	-	-	-	-	-	-	49	184
Total		22,163	200,293	7,382	59,103	4,455	45,155	4,284	49,360	3,550	17,140	9,278	34,362	44,386	\$ 405,413