



**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 January FY2024*

## Disclaimer

- *The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*

*Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course*

- *This document does not constitute an audit of compliance with any federal law, rule or regulation.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.*
- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**January 31, 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 January 31, 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	\$188,315		6.50
049	Department of Transportation and Public Works	62,086		1.50
025	Hacienda (entidad interna - fines de contabilidad)	21,562		6.50
045	Department of Public Safety	18,949		1.00
241	Administration for the Care and Development of the Childhood	10,958		2.00
Total Top Five		\$301,870		
All Other		108,662		
<b>Total All Agencies</b>		<b>\$410,533</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	\$8,761		9.00
120	Veterans Advocate Office	4,526		8.75
025	Hacienda (entidad interna - fines de contabilidad)	21,562		6.50
071	Department of Health	188,315		6.50
105	Industrial Commission	1,194		5.75
Total Top Five		\$224,358		
All Other		186,175		
<b>Total All Agencies</b>		<b>\$410,533</b>		

**Historical Information**

	November	December	January
Total Unprocessed Invoices	\$411,162	\$401,211	\$410,533
Ending A/P Balance	589,696	613,295	569,160
Percentage of Invoices Unprocessed	70%	65%	72%
MoM Change in Unprocessed Invoices	(3.5)%	(2.4)%	2.3%

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2024**

*(figures in thousands)*

ID	Agency	LTM January FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 01/31/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	87	782	\$ 8,761	9.00
15	Office of the Governor	266	56	193	0.25
16	Office of Management and Budget	89	110	1,549	1.25
18	Planning Board	75	96	2,918	1.25
22	Office of the Commissioner of Insurance	39	37	463	1.00
23	Department of State	122	53	383	0.50
24	Department of the Treasury	422	127	3,575	0.25
25	Hacienda (entidad interna - fines de contabilidad)	695	4,595	21,562	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	101	664	N/A
28	Commonwealth Election Commission	82	379	4,208	4.50
30	Office of Administration and Transformation of Human Resources in the Government	36	23	103	0.75
31	General Services Administration	104	130	1,244	1.25
34	Investigation, Prosecution and Appeals Commission	12	4	38	0.25
37	Civil Rights Commission	17	4	3	0.25
38	Department of Justice	300	327	3,985	1.00
43	Puerto Rico National Guard	506	436	3,398	0.75
45	Department of Public Safety	1,321	1,472	18,949	1.00
49	Department of Transportation and Public Works	588	835	62,086	1.50
50	Department of Natural and Environmental Resources	477	59	485	-
55	Department of Agriculture	170	406	1,573	2.50
60	Citizen's Advocate Office (Ombudsman)	32	6	55	0.25
62	Cooperative Development Commission	24	3	1	0.25
65	Public Services Commission	-	5	154	N/A
67	Department of Labor and Human Resources	354	454	7,666	1.25
68	Labor Relations Board	13	3	16	0.25
69	Department of Consumer Affairs	87	22	39	0.25
71	Department of Health	3,185	20,421	188,315	6.50
75	Office of the Financial Institutions Commissioner	99	4	48	-
78	Department of Housing	361	959	3,729	2.75
81	Department of Education	11,679	3,098	9,156	0.25
87	Department of Sports and Recreation	442	167	2,126	0.50
95	Mental Health and Addiction Services Administration	2,362	1,994	10,626	0.75
96	Women's Advocate Office	87	22	105	0.25

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2024**

*(figures in thousands)*

ID	Agency	LTM January FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 01/31/2024		
			Total Count	Total Amount	
105	Industrial Commission	56	319	1,194	5.75
120	Veterans Advocate Office	26	230	4,526	8.75
122	Department of the Family	498	622	4,139	1.25
123	Families and Children Administration	442	825	5,576	1.75
124	Minors Support Administration	63	75	1,352	1.25
126	Vocational Rehabilitation Administration	666	1,195	2,247	1.75
127	Administration for Socioeconomic Development of the Family	145	345	8,484	2.50
137	Department of Correction and Rehabilitation	1,065	359	5,800	0.25
139	Parole Board	16	2	2	0.25
152	Elderly and Retired People Advocate Office	404	130	352	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	70	54	3.00
155	State Historic Preservation Office	37	56	322	1.50
220	Correctional Health	22	3	1	0.25
226	Joint Special Counsel on Legislative Donations	15	38	15	2.50
231	Health Advocate Office	19	10	20	0.50
241	Administration for the Care and Development of the Childhood	311	611	10,958	2.00
266	Office of Public Security Affairs	24	9	85	0.50
271	Office of Information and Communication Technologies	58	185	6,219	3.25
279	COM APELATIVA SERVICIO PUBLICO	15	5	31	0.25
281	Office of the Electoral Comptroller	14	4	32	0.25
298	Public Service Regulatory Board	85	44	175	0.50
311	Gaming Commission	535	182	546	0.25
329	Social Economic Development Office	62	51	231	0.75
<b>Total unprocessed invoices (January 31, 2024)</b>				<b>\$ 410,533</b>	
Ending A/P Balance (January 31, 2024)				<b>\$ 569,160</b>	
% invoices unprocessed (January 31, 2024)				72.1%	
<b>Total unprocessed invoices (December 31, 2023)</b>				<b>\$ 401,211</b>	
Ending A/P Balance (December 31, 2023)				<b>\$ 613,295</b>	
% invoices unprocessed (December 31, 2023)				65.4%	
Increase / (Decrease) in total unprocessed invoices from prior month					2.3%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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	78	\$ 1,016	96	\$ 2,696	137	\$ 2,792	143	\$ 1,422	146	\$ 584	182	\$ 251	782	\$ 8,761
15	Office of the Governor	55	189	1	5	-	-	-	-	-	-	-	-	56	193
16	Office of Management and Budget	101	1,477	9	72	-	-	-	-	-	-	-	-	110	1,549
18	Planning Board	67	2,739	24	170	2	5	2	4	-	-	1	1	96	2,918
22	Office of the Commissioner of Insurance	37	463	-	-	-	-	-	-	-	-	-	-	37	463
23	Department of State	49	379	4	4	-	-	-	-	-	-	-	-	53	383
24	Department of the Treasury	125	3,571	2	4	-	-	-	-	-	-	-	-	127	3,575
25	Hacienda (entidad interna - fines de contabilidad)	704	8,939	758	5,744	779	2,830	640	1,108	712	1,558	1,002	1,383	4,595	21,562
26	Retirement System for Government Employees and the Judiciary (Central System)	13	35	26	60	36	244	26	326	-	-	-	-	101	664
28	Commonwealth Election Commission	215	2,846	47	776	34	156	35	373	7	7	41	49	379	4,208
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	94	4	2	1	0	1	1	1	1	1	5	23	103
31	General Services Administration	106	1,163	19	51	5	30	-	-	-	-	-	-	130	1,244
34	Investigation, Prosecution and Appeals Commission	4	38	-	-	-	-	-	-	-	-	-	-	4	38
37	Civil Rights Commission	4	3	-	-	-	-	-	-	-	-	-	-	4	3
38	Department of Justice	317	3,963	9	22	-	-	-	-	1	0	-	-	327	3,985
43	Puerto Rico National Guard	375	2,840	59	558	-	-	1	-	1	-	-	-	436	3,398
45	Department of Public Safety	959	14,707	458	4,180	54	61	-	-	1	0	-	-	1,472	18,949
49	Department of Transportation and Public Works	669	49,727	164	12,343	2	17	-	-	-	-	-	-	835	62,086
50	Department of Natural and Environmental Resources	33	421	21	60	3	3	-	-	1	0	1	0	59	485
55	Department of Agriculture	211	623	107	804	79	144	3	0	6	2	-	-	406	1,573
60	Citizen's Advocate Office (Ombudsman)	6	55	-	-	-	-	-	-	-	-	-	-	6	55
62	Cooperative Development Commission	1	0	2	1	-	-	-	-	-	-	-	-	3	1
65	Public Services Commission	4	154	-	-	-	-	-	-	-	-	1	0	5	154
67	Department of Labor and Human Resources	348	7,040	93	581	9	35	-	-	-	-	4	11	454	7,666
68	Labor Relations Board	3	16	-	-	-	-	-	-	-	-	-	-	3	16
69	Department of Consumer Affairs	21	39	1	0	-	-	-	-	-	-	-	-	22	39
71	Department of Health	3,825	46,748	3,749	23,746	2,551	36,600	2,989	43,146	2,214	13,338	5,093	24,738	20,421	188,315
75	Office of the Financial Institutions Commissioner	4	48	-	-	-	-	-	-	-	-	-	-	4	48
78	Department of Housing	692	3,061	261	650	-	-	1	1	3	18	2	0	959	3,729
81	Department of Education	29	605	47	835	75	446	127	434	168	370	2,652	6,466	3,098	9,156
87	Department of Sports and Recreation	159	1,656	8	470	-	-	-	-	-	-	-	-	167	2,126
95	Mental Health and Addiction Services Administration	657	5,894	264	2,223	398	567	250	1,282	189	232	236	429	1,994	10,626
96	Women's Advocate Office	21	105	1	0	-	-	-	-	-	-	-	-	22	105
105	Industrial Commission	64	314	33	203	161	422	25	52	21	64	15	139	319	1,194
120	Veterans Advocate Office	65	303	43	355	19	62	27	2,268	44	946	32	591	230	4,526
122	Department of the Family	606	4,058	16	81	-	-	-	-	-	-	-	-	622	4,139
123	Families and Children Administration	453	4,417	353	749	19	411	-	-	-	-	-	-	825	5,576
124	Minors Support Administration	68	1,319	7	33	-	-	-	-	-	-	-	-	75	1,352
126	Vocational Rehabilitation Administration	853	1,744	307	404	9	50	1	0	13	18	12	29	1,195	2,247
127	Administration for Socioeconomic Development of the Family	228	7,109	72	1,137	45	238	-	-	-	-	-	-	345	8,484
137	Department of Correction and Rehabilitation	351	5,751	7	48	1	0	-	-	-	-	-	-	359	5,800
139	Parole Board	2	2	-	-	-	-	-	-	-	-	-	-	2	2
152	Elderly and Retired People Advocate Office	82	231	42	120	6	1	-	-	-	-	-	-	130	352
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	56	42	14	12	-	-	-	-	-	-	-	-	70	54
155	State Historic Preservation Office	55	321	1	0	-	-	-	-	-	-	-	-	56	322
220	Correctional Health	2	0	1	1	-	-	-	-	-	-	-	-	3	1
226	Joint Special Counsel on Legislative Donations	11	14	2	0	6	0	8	1	9	0	2	0	38	15
231	Health Advocate Office	10	20	-	-	-	-	-	-	-	-	-	-	10	20
241	Administration for the Care and Development of the Childhood	332	7,606	206	3,018	41	282	12	22	17	29	3	1	611	10,958
266	Office of Public Security Affairs	8	83	1	2	-	-	-	-	-	-	-	-	9	85
271	Office of Information and Communication Technologies	119	3,783	64	2,340	2	95	-	-	-	-	-	-	185	6,219
279	COM APELATIVA SERVICIO PUBLICO	5	31	-	-	-	-	-	-	-	-	-	-	5	31
281	Office of the Electoral Comptroller	4	32	-	-	-	-	-	-	-	-	-	-	4	32
298	Public Service Regulatory Board	44	175	-	-	-	-	-	-	-	-	-	-	44	175
311	Gaming Commission	164	241	18	305	-	-	-	-	-	-	-	-	182	546
329	Social Economic Development Office	50	228	1	3	-	-	-	-	-	-	-	-	51	231
<b>Total</b>		<b>13,539</b>	<b>198,476</b>	<b>7,422</b>	<b>64,865</b>	<b>4,474</b>	<b>45,492</b>	<b>4,291</b>	<b>50,438</b>	<b>3,554</b>	<b>17,167</b>	<b>9,280</b>	<b>34,095</b>	<b>42,560</b>	<b>\$ 410,533</b>