



**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 June FY2024*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**June 30, 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 June 30, 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	\$185,950		7.00
049	Department of Transportation and Public Works	35,088		1.25
025	Hacienda (entidad interna - fines de contabilidad)	26,607		4.75
045	Department of Public Safety	13,731		1.25
271	Office of Information and Communication Technologies	12,839		3.75
Total Top Five		\$274,215		
All Other		134,293		
<b>Total All Agencies</b>		<b>\$408,508</b>		

**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	\$4,475		8.50
014	Environmental Quality Board	8,938		8.25
071	Department of Health	185,950		7.00
105	Industrial Commission	1,049		6.00
028	Commonwealth Election Commission	5,707		5.25
Total Top Five		\$206,119		
All Other		202,389		
<b>Total All Agencies</b>		<b>\$408,508</b>		

**Historical Information**

	April	May	June
Total Unprocessed Invoices	\$406,004	\$397,938	\$408,508
Ending A/P Balance	605,731	653,710	679,164
Percentage of Invoices Unprocessed	67%	61%	60%
MoM Change in Unprocessed Invoices	(7.6)%	(2.0)%	2.7%

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2024**

*(figures in thousands)*

ID	Agency	LTM June FY24	Unprocessed Invoices In AP Portal as of 06/30/2024		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	96	800	\$ 8,938	8.25
15	Office of the Governor	300	71	196	0.25
16	Office of Management and Budget	101	124	1,206	1.25
18	Planning Board	69	125	1,524	1.75
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	43	22	105	0.50
23	Department of State	128	79	6,259	0.50
24	Department of the Treasury	439	192	4,194	0.50
25	Hacienda (entidad interna - fines de contabilidad)	994	4,692	26,607	4.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	120	723	N/A
28	Commonwealth Election Commission	100	518	5,707	5.25
30	Office of Administration and Transformation of Human Resources in the Government	37	26	143	0.75
31	General Services Administration	104	169	1,451	1.75
34	Investigation, Prosecution and Appeals Commission	11	3	0	0.25
37	Civil Rights Commission	16	2	8	0.25
38	Department of Justice	311	461	1,680	1.50
43	Puerto Rico National Guard	492	567	2,800	1.25
45	Department of Public Safety	1,382	1,891	13,731	1.25
49	Department of Transportation and Public Works	625	794	35,088	1.25
50	Department of Natural and Environmental Resources	431	416	8,084	1.00
55	Department of Agriculture	191	429	2,617	2.25
60	Citizen's Advocate Office (Ombudsman)	31	2	5	-
67	Department of Labor and Human Resources	417	870	8,853	2.00
68	Labor Relations Board	13	3	14	0.25
69	Department of Consumer Affairs	92	8	19	-
71	Department of Health	3,083	21,791	185,950	7.00
75	Office of the Financial Institutions Commissioner	95	2	8	-
78	Department of Housing	343	681	4,125	2.00
81	Department of Education	13,795	3,190	8,853	0.25
87	Department of Sports and Recreation	539	272	2,333	0.50
95	Mental Health and Addiction Services Administration	2,389	1,899	7,556	0.75
96	Women's Advocate Office	93	37	274	0.50
105	Industrial Commission	47	282	1,049	6.00

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2024**

*(figures in thousands)*

ID	Agency	LTM June FY24	Unprocessed Invoices In AP Portal as of 06/30/2024		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	28	241	4,475	8.50
122	Department of the Family	464	869	5,571	1.75
123	Families and Children Administration	453	322	4,472	0.75
124	Minors Support Administration	64	33	1,324	0.50
126	Vocational Rehabilitation Administration	767	1,118	2,614	1.50
127	Administration for Socioeconomic Development of the Family	153	452	7,321	3.00
137	Department of Correction and Rehabilitation	931	449	6,672	0.50
139	Parole Board	17	3	5	0.25
143	Ofic protecc y defensa pers imp	-	29	395	N/A
152	Elderly and Retired People Advocate Office	434	119	503	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	31	69	156	2.25
155	State Historic Preservation Office	39	37	335	1.00
220	Correctional Health	45	24	124	0.50
226	Joint Special Counsel on Legislative Donations	16	5	0	0.25
231	Health Advocate Office	18	8	4	0.50
241	Administration for the Care and Development of the Childhood	282	600	10,842	2.25
266	Office of Public Security Affairs	36	12	96	0.25
271	Office of Information and Communication Technologies	58	211	12,839	3.75
279	COM APELATIVA SERVICIO PUBLICO	16	4	33	0.25
281	Office of the Electoral Comptroller	16	11	55	0.75
298	Public Service Regulatory Board	91	22	192	0.25
311	Gaming Commission	557	70	300	0.25
329	Social Economic Development Office	62	55	10,070	1.00
<b>Total unprocessed invoices (June 30, 2024)</b>				<b>\$ 408,508</b>	
Ending A/P Balance (June 30, 2024)				<b>\$ 679,164</b>	
% invoices unprocessed (June 30, 2024)				60.1%	
<b>Total unprocessed invoices (May 31, 2024)</b>				<b>\$ 397,938</b>	
Ending A/P Balance (May 31, 2024)				<b>\$ 653,710</b>	
% invoices unprocessed (May 31, 2024)				60.9%	
Increase / (Decrease) in total unprocessed invoices from prior month					2.7%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of June 30, 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	96	\$ 1,193	96	\$ 2,696	137	\$ 2,792	143	\$ 1,422	146	\$ 584	182	\$ 251	800	\$ 8,938
15	Office of the Governor	71	196	-	-	-	-	-	-	-	-	-	-	71	196
16	Office of Management and Budget	118	1,157	4	47	2	1	-	-	-	-	-	-	124	1,206
18	Planning Board	98	1,352	22	163	2	5	2	4	-	-	1	1	125	1,524
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	-	-	1	7	1	7
22	Office of the Commissioner of Insurance	22	105	-	-	-	-	-	-	-	-	-	-	22	105
23	Department of State	76	6,258	3	1	-	-	-	-	-	-	-	-	79	6,259
24	Department of the Treasury	191	4,194	1	0	-	-	-	-	-	-	-	-	192	4,194
25	Hacienda (entidad interna - fines de contabilidad)	866	14,125	693	5,603	779	2,830	640	1,108	712	1,558	1,002	1,383	4,692	26,607
26	Retirement System for Government Employees and the Judiciary (Central System)	32	94	26	60	36	244	26	326	-	-	-	-	120	723
28	Commonwealth Election Commission	454	5,392	4	39	2	74	8	144	7	7	43	51	518	5,707
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	134	4	2	1	0	1	1	1	1	1	5	26	143
31	General Services Administration	163	1,445	4	6	2	0	-	-	-	-	-	-	169	1,451
34	Investigation, Prosecution and Appeals Commission	3	0	-	-	-	-	-	-	-	-	-	-	3	0
37	Civil Rights Commission	2	8	-	-	-	-	-	-	-	-	-	-	2	8
38	Department of Justice	454	1,672	5	7	-	-	-	-	1	0	1	0	461	1,680
43	Puerto Rico National Guard	561	2,783	2	-	2	18	1	-	1	-	-	-	567	2,800
45	Department of Public Safety	1,426	12,038	418	1,633	44	60	1	1	2	0	-	-	1,891	13,731
49	Department of Transportation and Public Works	774	34,012	19	1,076	1	1	-	-	-	-	-	-	794	35,088
50	Department of Natural and Environmental Resources	403	7,876	9	204	-	-	-	-	4	4	-	-	416	8,084
55	Department of Agriculture	256	2,163	91	310	74	143	2	0	6	2	-	-	429	2,617
60	Citizen's Advocate Office (Ombudsman)	1,972	5	-	-	-	-	-	-	-	-	-	-	2	5
67	Department of Labor and Human Resources	11	8,251	94	585	6	12	-	-	-	-	2	6	870	8,853
68	Labor Relations Board	19	14	-	-	-	-	-	-	-	-	-	-	3	14
69	Department of Consumer Affairs	154	19	-	-	-	-	-	-	-	-	-	-	8	19
71	Department of Health	5,436	51,342	3,561	17,658	2,532	35,853	2,969	43,084	2,207	13,302	5,086	24,711	21,791	185,950
75	Office of the Financial Institutions Commissioner	2	8	-	-	-	-	-	-	-	-	-	-	2	8
78	Department of Housing	677	4,113	1	6	-	-	-	-	1	6	2	0	681	4,125
81	Department of Education	59	494	95	551	86	535	129	438	169	370	2,652	6,466	3,190	8,853
87	Department of Sports and Recreation	270	2,333	2	-	-	-	-	-	-	-	-	-	272	2,333
95	Mental Health and Addiction Services Administration	997	6,514	206	351	256	206	187	144	91	177	162	164	1,899	7,556
96	Women's Advocate Office	37	274	-	-	-	-	-	-	-	-	-	-	37	274
105	Industrial Commission	71	386	33	203	161	422	14	32	2	6	1	0	282	1,049
120	Veterans Advocate Office	77	252	43	355	18	62	27	2,268	44	946	32	591	241	4,475
122	Department of the Family	859	5,491	8	80	-	-	2	0	-	-	-	-	869	5,571
123	Families and Children Administration	265	4,331	52	135	3	5	1	1	1	1	-	-	322	4,472
124	Minors Support Administration	29	1,310	4	15	-	-	-	-	-	-	-	-	33	1,324
126	Vocational Rehabilitation Administration	833	2,245	282	357	1	0	-	-	2	12	-	-	1,118	2,614
127	Administration for Socioeconomic Development of the Family	299	5,864	73	814	49	280	4	22	24	287	3	53	452	7,321
137	Department of Correction and Rehabilitation	409	6,263	31	362	9	47	-	-	-	-	-	-	449	6,672
139	Parole Board	3	5	-	-	-	-	-	-	-	-	-	-	3	5
143	Ofic protec y defensa pers imp	29	395	-	-	-	-	-	-	-	-	-	-	29	395
152	Elderly and Retired People Advocate Office	74	387	41	115	4	1	-	-	-	-	-	-	119	503
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	53	112	15	44	1	1	-	-	-	-	-	-	69	156
155	State Historic Preservation Office	34	335	3	1	-	-	-	-	-	-	-	-	37	335
220	Correctional Health	21	121	3	2	-	-	-	-	-	-	-	-	24	124
226	Joint Special Counsel on Legislative Donations	2	0	1	0	2	0	-	-	-	-	-	-	5	0
231	Health Advocate Office	8	4	-	-	-	-	-	-	-	-	-	-	8	4
241	Administration for the Care and Development of the Childhood	406	8,904	147	1,674	34	252	5	5	6	6	2	1	600	10,842
266	Office of Public Security Affairs	12	96	-	-	-	-	-	-	-	-	-	-	12	96
271	Office of Information and Communication Technologies	157	10,694	53	2,052	1	93	-	-	-	-	-	-	211	12,839
279	COM APELATIVA SERVICIO PUBLICO	4	33	-	-	-	-	-	-	-	-	-	-	4	33
281	Office of the Electoral Comptroller	11	55	-	-	-	-	-	-	-	-	-	-	11	55
298	Public Service Regulatory Board	22	192	-	-	-	-	-	-	-	-	-	-	22	192
311	Gaming Commission	69	300	1	0	-	-	-	-	-	-	-	-	70	300
329	Social Economic Development Office	54	10,067	1	3	-	-	-	-	-	-	-	-	55	10,070
<b>Total</b>		<b>19,519</b>	<b>227,407</b>	<b>6,151</b>	<b>37,211</b>	<b>4,245</b>	<b>43,935</b>	<b>4,162</b>	<b>48,998</b>	<b>3,427</b>	<b>17,269</b>	<b>9,173</b>	<b>33,689</b>	<b>45,302</b>	<b>\$ 408,508</b>