



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 March FY2024*

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
March 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 March 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	\$190,340		6.50
049	Department of Transportation and Public Works	53,387		1.50
025	Hacienda (entidad interna - fines de contabilidad)	24,872		6.50
045	Department of Public Safety	18,301		1.50
024	Department of the Treasury	14,689		0.50
Total Top Five		\$301,588		
All Other		137,700		
Total All Agencies		\$439,288		

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	\$5,026		11.25
014	Environmental Quality Board	9,066		7.50
025	Hacienda (entidad interna - fines de contabilidad)	24,872		6.50
071	Department of Health	190,340		6.50
105	Industrial Commission	1,300		5.75
Total Top Five		\$230,604		
All Other		208,685		
Total All Agencies		\$439,288		

Historical Information

	January	February	March
Total Unprocessed Invoices	\$410,533	\$405,413	\$439,288
Ending A/P Balance	569,160	586,485	671,950
Percentage of Invoices Unprocessed	72%	69%	65%
MoM Change in Unprocessed Invoices	2.3%	(1.2)%	8.4%

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

(figures in thousands)

ID	Agency	LTM March FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 03/31/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	107	799	\$ 9,066	7.50
15	Office of the Governor	274	91	256	0.25
16	Office of Management and Budget	92	159	2,617	1.75
18	Planning Board	82	92	1,247	1.00
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	37	36	303	1.00
23	Department of State	120	58	994	0.50
24	Department of the Treasury	425	162	14,689	0.50
25	Hacienda (entidad interna - fines de contabilidad)	707	4,676	24,872	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	108	689	N/A
28	Commonwealth Election Commission	88	424	11,561	4.75
30	Office of Administration and Transformation of Human Resources in the Government	36	17	93	0.50
31	General Services Administration	111	224	2,057	2.00
34	Investigation, Prosecution and Appeals Commission	11	5	3	0.50
37	Civil Rights Commission	16	11	17	0.75
38	Department of Justice	312	297	1,326	1.00
40	Puerto Rico Police Department	-	7	2	N/A
43	Puerto Rico National Guard	492	270	1,530	0.50
45	Department of Public Safety	1,347	1,955	18,301	1.50
49	Department of Transportation and Public Works	599	929	53,387	1.50
50	Department of Natural and Environmental Resources	473	252	7,971	0.50
55	Department of Agriculture	159	491	2,803	3.00
60	Citizen's Advocate Office (Ombudsman)	31	7	9	0.25
62	Cooperative Development Commission	25	5	3	0.25
65	Public Services Commission	-	5	154	N/A
67	Department of Labor and Human Resources	353	732	9,475	2.00
68	Labor Relations Board	12	2	14	0.25
69	Department of Consumer Affairs	89	23	54	0.25
71	Department of Health	3,175	20,808	190,340	6.50
75	Office of the Financial Institutions Commissioner	100	5	218	-
78	Department of Housing	363	986	4,594	2.75
81	Department of Education	12,834	3,142	9,437	0.25
87	Department of Sports and Recreation	485	265	2,716	0.50

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

(figures in thousands)

ID	Agency	LTM March FY24	Unprocessed Invoices In AP Portal as of 03/31/2024		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
95	Mental Health and Addiction Services Administration	2,373	1,836	5,262	0.75
96	Women's Advocate Office	88	36	306	0.50
105	Industrial Commission	50	283	1,300	5.75
120	Veterans Advocate Office	23	256	5,026	11.25
122	Department of the Family	487	588	4,378	1.25
123	Families and Children Administration	445	803	5,966	1.75
124	Minors Support Administration	64	71	1,970	1.00
126	Vocational Rehabilitation Administration	682	1,495	3,957	2.25
127	Administration for Socioeconomic Development of the Family	145	412	10,246	2.75
137	Department of Correction and Rehabilitation	996	442	7,324	0.50
139	Parole Board	17	3	2	0.25
152	Elderly and Retired People Advocate Office	403	219	459	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	26	97	156	3.75
155	State Historic Preservation Office	37	63	512	1.75
220	Correctional Health	28	8	2	0.25
226	Joint Special Counsel on Legislative Donations	16	22	1	1.50
231	Health Advocate Office	18	11	23	0.50
241	Administration for the Care and Development of the Childhood	300	607	10,113	2.00
266	Office of Public Security Affairs	27	17	113	0.75
271	Office of Information and Communication Technologies	53	241	9,624	4.50
279	COM APELATIVA SERVICIO PUBLICO	15	5	3	0.25
281	Office of the Electoral Comptroller	15	16	56	1.00
298	Public Service Regulatory Board	83	77	518	1.00
311	Gaming Commission	544	202	1,012	0.25
329	Social Economic Development Office	61	45	156	0.75
Total unprocessed invoices (March 31, 2024)				\$ 439,288	
Ending A/P Balance (March 31, 2024)				\$ 671,950	
% invoices unprocessed (March 31, 2024)				65.4%	
Total unprocessed invoices (February 29, 2024)				\$ 405,413	
Ending A/P Balance (February 29, 2024)				\$ 586,485	
% invoices unprocessed (February 29, 2024)				69.1%	
Increase / (Decrease) in total unprocessed invoices from prior month				8.4%	

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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	95	\$ 1,322	96	\$ 2,696	137	\$ 2,792	143	\$ 1,422	146	\$ 584	182	\$ 251	799	\$ 9,066
15	Office of the Governor	90	256	-	-	-	-	-	-	-	-	1	0	91	256
16	Office of Management and Budget	149	2,545	9	72	1	0	-	-	-	-	-	-	159	2,617
18	Planning Board	63	1,068	24	170	2	5	2	4	-	-	1	1	92	1,247
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	-	-	1	7	1	7
22	Office of the Commissioner of Insurance	36	303	-	-	-	-	-	-	-	-	-	-	36	303
23	Department of State	52	987	4	4	-	-	-	-	-	-	2	4	58	994
24	Department of the Treasury	160	14,685	2	4	-	-	-	-	-	-	-	-	162	14,689
25	Hacienda (entidad interna - fines de contabilidad)	828	12,365	715	5,629	779	2,830	640	1,108	712	1,558	1,002	1,383	4,676	24,872
26	Retirement System for Government Employees and the Judiciary (Central System)	20	59	26	60	36	244	26	326	-	-	-	-	108	689
28	Commonwealth Election Commission	258	10,774	46	198	34	156	35	373	7	7	44	53	424	11,561
30	Office of Administration and Transformation of Human Resources in the Government of PR	9	84	4	2	1	0	1	1	1	1	1	5	17	93
31	General Services Administration	200	1,976	19	51	5	30	-	-	-	-	-	-	224	2,057
34	Investigation, Prosecution and Appeals Commission	5	3	-	-	-	-	-	-	-	-	-	-	5	3
37	Civil Rights Commission	11	17	-	-	-	-	-	-	-	-	-	-	11	17
38	Department of Justice	286	1,301	10	24	-	-	-	-	1	0	-	-	297	1,326
40	Puerto Rico Police Department	-	-	-	-	-	-	-	-	2	1	5	1	7	2
43	Puerto Rico National Guard	265	1,530	3	-	-	-	1	-	1	-	-	-	270	1,530
45	Department of Public Safety	1,481	16,577	430	1,664	44	60	-	-	-	-	-	-	1,955	18,301
49	Department of Transportation and Public Works	756	41,080	165	12,283	3	17	2	0	2	2	1	4	929	53,387
50	Department of Natural and Environmental Resources	243	7,881	8	87	-	-	-	-	1	4	-	-	252	7,971
55	Department of Agriculture	0	2,316	101	341	75	144	2	0	6	2	-	-	491	2,803
60	Citizen's Advocate Office (Ombudsman)	154	9	-	-	-	-	-	-	-	-	-	-	7	9
62	Cooperative Development Commission	7,040	3	-	-	-	-	-	-	-	-	-	-	5	3
65	Public Services Commission	16	154	-	-	-	-	-	-	-	-	1	0	5	154
67	Department of Labor and Human Resources	625	8,845	93	581	9	35	-	-	-	-	5	15	732	9,475
68	Labor Relations Board	2	14	-	-	-	-	-	-	-	-	-	-	2	14
69	Department of Consumer Affairs	22	54	1	0	-	-	-	-	-	-	-	-	23	54
71	Department of Health	4,277	49,183	3,686	23,385	2,547	36,576	2,991	43,145	2,214	13,312	5,093	24,738	20,808	190,340
75	Office of the Financial Institutions Commissioner	5	218	-	-	-	-	-	-	-	-	-	-	5	218
78	Department of Housing	740	3,943	240	632	-	-	1	1	3	18	2	0	986	4,594
81	Department of Education	39	623	72	1,016	81	525	129	438	169	370	2,652	6,466	3,142	9,437
87	Department of Sports and Recreation	255	2,710	7	1	2	4	1	1	-	-	-	-	265	2,716
95	Mental Health and Addiction Services Administration	806	3,601	261	645	295	307	193	170	98	178	183	360	1,836	5,262
96	Women's Advocate Office	36	306	-	-	-	-	-	-	-	-	-	-	36	306
105	Industrial Commission	70	527	33	203	161	422	14	32	2	6	3	110	283	1,300
120	Veterans Advocate Office	91	803	43	355	19	62	27	2,268	44	946	32	591	256	5,026
122	Department of the Family	568	4,278	15	95	1	3	2	1	2	1	-	-	588	4,378
123	Families and Children Administration	436	5,176	350	737	17	53	-	-	-	-	-	-	803	5,966
124	Minors Support Administration	61	1,855	9	39	-	-	-	-	-	-	1	75	71	1,970
126	Vocational Rehabilitation Administration	1,167	3,489	298	382	11	57	1	0	11	16	7	12	1,495	3,957
127	Administration for Socioeconomic Development of the Family	257	8,485	75	1,119	49	280	4	22	24	287	3	53	412	10,246
137	Department of Correction and Rehabilitation	434	7,284	6	39	2	1	-	-	-	-	-	-	442	7,324
139	Parole Board	3	2	-	-	-	-	-	-	-	-	-	-	3	2
152	Elderly and Retired People Advocate Office	173	338	42	120	4	1	-	-	-	-	-	-	219	459
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	73	108	23	47	1	1	-	-	-	-	-	-	97	156
155	State Historic Preservation Office	62	512	1	0	-	-	-	-	-	-	-	-	63	512
220	Correctional Health	3	1	5	1	-	-	-	-	-	-	-	-	8	2
226	Joint Special Counsel on Legislative Donations	1	0	1	0	2	0	7	1	9	0	2	0	22	1
231	Health Advocate Office	11	23	-	-	-	-	-	-	-	-	-	-	11	23
241	Administration for the Care and Development of the Childhood	361	7,635	173	2,143	41	282	12	22	17	29	3	1	607	10,113
266	Office of Public Security Affairs	16	113	1	0	-	-	-	-	-	-	-	-	17	113
271	Office of Information and Communication Technologies	177	7,193	63	2,338	1	93	-	-	-	-	-	-	241	9,624
279	COM APELATIVA SERVICIO PUBLICO	5	3	-	-	-	-	-	-	-	-	-	-	5	3
281	Office of the Electoral Comptroller	15	53	-	-	-	-	-	-	-	-	1	3	16	56
298	Public Service Regulatory Board	77	518	-	-	-	-	-	-	-	-	-	-	77	518
311	Gaming Commission	184	707	18	305	-	-	-	-	-	-	-	-	202	1,012
329	Social Economic Development Office	44	153	1	3	-	-	-	-	-	-	-	-	45	156
Total		23,312	236,047	7,179	57,472	4,360	44,980	4,234	49,334	3,472	17,322	9,228	34,133	44,899	\$ 439,288