



**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 May 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**  
**May 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 May 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	\$182,578		7.00
049	Department of Transportation and Public Works	34,950		1.50
025	Hacienda (entidad interna - fines de contabilidad)	30,667		6.50
045	Department of Public Safety	17,204		1.50
241	Administration for the Care and Development of the Childhood	12,811		2.50
Total Top Five		\$278,209		
All Other		119,729		
<b>Total All Agencies</b>		<b>\$397,938</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	\$8,806		8.25
071	Department of Health	182,578		7.00
120	Veterans Advocate Office	4,443		6.75
025	Hacienda (entidad interna - fines de contabilidad)	30,667		6.50
105	Industrial Commission	935		5.00
Total Top Five		\$227,428		
All Other		170,510		
<b>Total All Agencies</b>		<b>\$397,938</b>		

**Historical Information**

	March	April	May
Total Unprocessed Invoices	\$439,288	\$406,004	\$397,938
Ending A/P Balance	671,950	605,731	653,710
Percentage of Invoices Unprocessed	65%	67%	61%
MoM Change in Unprocessed Invoices	8.4%	(7.6)%	(2.0)%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2024**  
*(figures in thousands)*

ID	Agency	LTM May FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 05/31/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	95	790	\$ 8,806	8.25
15	Office of the Governor	293	116	565	0.50
16	Office of Management and Budget	98	118	2,979	1.25
18	Planning Board	75	119	1,467	1.50
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	40	23	277	0.50
23	Department of State	127	99	532	0.75
24	Department of the Treasury	443	170	4,783	0.50
25	Hacienda (entidad interna - fines de contabilidad)	735	4,834	30,667	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	118	713	N/A
28	Commonwealth Election Commission	98	453	6,943	4.50
30	Office of Administration and Transformation of Human Resources in the Government	37	27	88	0.75
31	General Services Administration	104	163	3,339	1.50
34	Investigation, Prosecution and Appeals Commission	10	4	0	0.50
37	Civil Rights Commission	16	3	3	0.25
38	Department of Justice	313	395	1,651	1.25
40	Puerto Rico Police Department	-	7	2	N/A
43	Puerto Rico National Guard	502	415	2,091	0.75
45	Department of Public Safety	1,375	2,013	17,204	1.50
49	Department of Transportation and Public Works	604	842	34,950	1.50
50	Department of Natural and Environmental Resources	469	364	6,822	0.75
55	Department of Agriculture	183	502	2,428	2.75
60	Citizen's Advocate Office (Ombudsman)	30	7	11	0.25
62	Cooperative Development Commission	24	8	19	0.25
65	Public Services Commission	-	6	154	N/A
67	Department of Labor and Human Resources	382	1,037	11,106	2.75
68	Labor Relations Board	13	5	15	0.50
69	Department of Consumer Affairs	94	26	63	0.25
71	Department of Health	3,176	21,836	182,578	7.00
75	Office of the Financial Institutions Commissioner	95	6	26	-
78	Department of Housing	349	602	3,617	1.75
81	Department of Education	13,925	3,191	8,878	0.25
87	Department of Sports and Recreation	529	316	1,521	0.50

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2024**  
*(figures in thousands)*

ID	Agency	LTM May FY24	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 05/31/2024		
			Total Count	Total Amount	
95	Mental Health and Addiction Services Administration	2,376	1,786	4,922	0.75
96	Women's Advocate Office	91	63	395	0.75
105	Industrial Commission	52	261	935	5.00
120	Veterans Advocate Office	28	192	4,443	6.75
122	Department of the Family	489	797	5,498	1.75
123	Families and Children Administration	459	267	2,560	0.50
124	Minors Support Administration	64	41	1,241	0.75
126	Vocational Rehabilitation Administration	752	1,083	2,337	1.50
127	Administration for Socioeconomic Development of the Family	153	405	6,683	2.75
137	Department of Correction and Rehabilitation	977	529	9,079	0.50
139	Parole Board	18	2	4	-
143	Ofic protec y defensa pers imp	-	24	39	N/A
152	Elderly and Retired People Advocate Office	434	145	639	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	29	78	143	2.75
155	State Historic Preservation Office	37	69	603	1.75
220	Correctional Health	28	21	76	0.75
226	Joint Special Counsel on Legislative Donations	17	8	1	0.50
231	Health Advocate Office	17	14	26	0.75
241	Administration for the Care and Development of the Childhood	276	700	12,811	2.50
266	Office of Public Security Affairs	35	24	395	0.75
271	Office of Information and Communication Technologies	56	229	9,317	4.00
279	COM APELATIVA SERVICIO PUBLICO	16	2	53	0.25
281	Office of the Electoral Comptroller	16	9	19	0.50
298	Public Service Regulatory Board	86	86	439	1.00
311	Gaming Commission	553	150	567	0.25
329	Social Economic Development Office	64	53	414	0.75
<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)				<b>60.9%</b>	
<b>Total unprocessed invoices (April 30, 2024)</b>				<b>\$ 406,004</b>	
Ending A/P Balance (April 30, 2024)				<b>\$ 605,731</b>	
% invoices unprocessed (April 30, 2024)				<b>67.0%</b>	
Increase / (Decrease) in total unprocessed invoices from prior month					<b>(2.0)%</b>

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 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	86	\$ 1,061	96	\$ 2,696	137	\$ 2,792	143	\$ 1,422	146	\$ 584	182	\$ 251	790	\$ 8,806
15	Office of the Governor	116	565	-	-	-	-	-	-	-	-	-	-	116	565
16	Office of Management and Budget	112	2,930	4	47	2	1	-	-	-	-	-	-	118	2,979
18	Planning Board	92	1,295	22	163	2	5	2	4	-	-	1	1	119	1,467
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	-	-	1	7	1	7
22	Office of the Commissioner of Insurance	23	277	-	-	-	-	-	-	-	-	-	-	23	277
23	Department of State	94	527	3	1	-	-	-	-	-	-	2	4	99	532
24	Department of the Treasury	169	4,783	1	0	-	-	-	-	-	-	-	-	170	4,783
25	Hacienda (entidad interna - fines de contabilidad)	995	18,164	706	5,625	779	2,830	640	1,108	712	1,558	1,002	1,383	4,834	30,667
26	Retirement System for Government Employees and the Judiciary (Central System)	30	83	26	60	36	244	26	326	-	-	-	-	118	713
28	Commonwealth Election Commission	389	6,627	4	39	2	74	8	144	7	7	43	51	453	6,943
30	Office of Administration and Transformation of Human Resources in the Government of PR	19	79	4	2	1	0	1	1	1	1	1	5	27	88
31	General Services Administration	157	3,333	4	6	2	0	-	-	-	-	-	-	163	3,339
34	Investigation, Prosecution and Appeals Commission	4	0	-	-	-	-	-	-	-	-	-	-	4	0
37	Civil Rights Commission	3	3	-	-	-	-	-	-	-	-	-	-	3	3
38	Department of Justice	385	1,629	9	22	-	-	-	-	1	0	-	-	395	1,651
40	Puerto Rico Police Department	-	-	-	-	-	-	-	-	2	1	5	1	7	2
43	Puerto Rico National Guard	408	2,056	3	18	2	18	1	-	1	-	-	-	415	2,091
45	Department of Public Safety	1,540	15,481	426	1,662	44	60	1	1	2	0	-	-	2,013	17,204
49	Department of Transportation and Public Works	814	33,808	22	1,134	2	1	1	0	2	2	1	4	842	34,950
50	Department of Natural and Environmental Resources	354	6,807	6	11	-	-	-	-	4	4	-	-	364	6,822
55	Department of Agriculture	0	1,972	92	310	75	144	2	0	6	2	-	-	502	2,428
60	Citizen's Advocate Office (Ombudsman)	154	11	-	-	-	-	-	-	-	-	-	-	7	11
62	Cooperative Development Commission	7,040	19	-	-	-	-	-	-	-	-	-	-	8	19
65	Public Services Commission	16	154	-	-	-	-	-	-	-	-	1	0	6	154
67	Department of Labor and Human Resources	929	10,466	93	581	10	44	-	-	-	-	5	15	1,037	11,106
68	Labor Relations Board	5	15	-	-	-	-	-	-	-	-	-	-	5	15
69	Department of Consumer Affairs	25	63	1	0	-	-	-	-	-	-	-	-	26	63
71	Department of Health	5,435	47,859	3,582	17,725	2,536	35,858	2,981	43,108	2,214	13,312	5,088	24,716	21,836	182,578
75	Office of the Financial Institutions Commissioner	6	26	-	-	-	-	-	-	-	-	-	-	6	26
78	Department of Housing	598	3,605	1	6	-	-	-	-	1	6	2	0	602	3,617
81	Department of Education	58	455	97	614	86	535	129	438	169	370	2,652	6,466	3,191	8,878
87	Department of Sports and Recreation	307	1,515	6	1	2	4	1	1	-	-	-	-	316	1,521
95	Mental Health and Addiction Services Administration	769	3,372	252	545	292	296	193	170	98	178	182	360	1,786	4,922
96	Women's Advocate Office	63	395	-	-	-	-	-	-	-	-	-	-	63	395
105	Industrial Commission	50	271	33	203	161	422	14	32	2	6	1	0	261	935
120	Veterans Advocate Office	27	220	43	355	19	62	27	2,268	44	946	32	591	192	4,443
122	Department of the Family	776	5,400	14	93	1	3	4	1	2	1	-	-	797	5,498
123	Families and Children Administration	210	2,418	52	135	3	5	1	1	1	1	-	-	267	2,560
124	Minors Support Administration	35	1,151	5	16	-	-	-	-	-	-	1	75	41	1,241
126	Vocational Rehabilitation Administration	796	1,969	284	357	1	0	-	-	2	12	-	-	1,083	2,337
127	Administration for Socioeconomic Development of the Family	250	4,922	75	1,119	49	280	4	22	24	287	3	53	405	6,683
137	Department of Correction and Rehabilitation	485	8,650	33	380	11	48	-	-	-	-	-	-	529	9,079
139	Parole Board	2	4	-	-	-	-	-	-	-	-	-	-	2	4
143	Ofic protec y defensa pers imp	24	39	-	-	-	-	-	-	-	-	-	-	24	39
152	Elderly and Retired People Advocate Office	99	518	42	120	4	1	-	-	-	-	-	-	145	639
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	62	98	15	44	1	1	-	-	-	-	-	-	78	143
155	State Historic Preservation Office	68	603	1	0	-	-	-	-	-	-	-	-	69	603
220	Correctional Health	17	75	4	1	-	-	-	-	-	-	-	-	21	76
226	Joint Special Counsel on Legislative Donations	3	0	1	0	2	0	2	0	-	-	-	-	8	1
231	Health Advocate Office	14	26	-	-	-	-	-	-	-	-	-	-	14	26
241	Administration for the Care and Development of the Childhood	459	10,351	169	2,130	40	278	12	22	17	29	3	1	700	12,811
266	Office of Public Security Affairs	23	395	1	0	-	-	-	-	-	-	-	-	24	395
271	Office of Information and Communication Technologies	165	6,887	63	2,338	1	93	-	-	-	-	-	-	229	9,317
279	COM APELATIVA SERVICIO PUBLICO	2	53	-	-	-	-	-	-	-	-	-	-	2	53
281	Office of the Electoral Comptroller	9	19	-	-	-	-	-	-	-	-	-	-	9	19
298	Public Service Regulatory Board	86	439	-	-	-	-	-	-	-	-	-	-	86	439
311	Gaming Commission	132	262	18	305	-	-	-	-	-	-	-	-	150	567
329	Social Economic Development Office	52	411	1	3	-	-	-	-	-	-	-	-	53	414
<b>Total</b>		<b>25,040</b>	<b>214,614</b>	<b>6,314</b>	<b>38,868</b>	<b>4,303</b>	<b>44,099</b>	<b>4,193</b>	<b>49,067</b>	<b>3,458</b>	<b>17,308</b>	<b>9,208</b>	<b>33,982</b>	<b>45,654</b>	<b>\$ 397,938</b>