



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 September FY24

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
September 30, 2023

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 September 30, 2023***(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	\$205,139		6.50
271	Office of Information and Communication Technologies	41,645		3.25
049	Department of Transportation and Public Works	40,834		1.00
025	Hacienda (entidad interna - fines de contabilidad)	18,875		6.50
045	Department of Public Safety	12,156		1.00
Total Top Five		\$318,649		
All Other		118,818		
Total All Agencies		\$437,467		

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
153	Advocacy for Persons with Disabilities of the Commonwealth of Puer	\$54		9.25
014	Environmental Quality Board	8,431		8.25
120	Veterans Advocate Office	4,493		7.00
025	Hacienda (entidad interna - fines de contabilidad)	18,875		6.50
071	Department of Health	205,139		6.50
Total Top Five		\$236,993		
All Other		200,474		
Total All Agencies		\$437,467		

Historical Information

	July	August	September
Total Unprocessed Invoices	\$573,926	\$507,930	\$437,467
Ending A/P Balance	772,779	681,407	615,961
Percentage of Invoices Unprocessed	74%	75%	71%
MoM Change in Unprocessed Invoices	3.8%	(11.5)%	(13.9)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of September 30, 2023

(figures in thousands)

ID	Agency	LTM September FY24	Unprocessed Invoices In AP Portal as of 09/30/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
10	General Court of Justice	8	9	\$ 11	1.25
14	Environmental Quality Board	89	737	8,431	8.25
15	Office of the Governor	238	57	195	0.25
16	Office of Management and Budget	74	131	1,065	1.75
18	Planning Board	80	87	2,015	1.00
22	Office of the Commissioner of Insurance	39	9	98	0.25
23	Department of State	122	24	147	0.25
24	Department of the Treasury	378	70	6,954	0.25
25	Hacienda (entidad interna - fines de contabilidad)	675	4,353	18,875	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	94	645	N/A
28	Commonwealth Election Commission	78	315	2,079	4.00
30	Office of Administration and Transformation of Human Resources in the Government	34	16	153	0.50
31	General Services Administration	112	170	1,637	1.50
34	Investigation, Prosecution and Appeals Commission	11	2	0	0.25
37	Civil Rights Commission	15	7	6	0.50
38	Department of Justice	306	139	1,013	0.50
43	Puerto Rico National Guard	466	228	1,671	0.50
45	Department of Public Safety	1,215	1,137	12,156	1.00
49	Department of Transportation and Public Works	520	508	40,834	1.00
50	Department of Natural and Environmental Resources	477	2,684	7,768	5.75
55	Department of Agriculture	153	357	1,716	2.25
60	Citizen's Advocate Office (Ombudsman)	30	2	4	-
62	Cooperative Development Commission	23	7	26	0.25
65	Public Services Commission	-	1	0	N/A
67	Department of Labor and Human Resources	347	509	4,486	1.50
68	Labor Relations Board	13	1	14	-
69	Department of Consumer Affairs	85	21	22	0.25
71	Department of Health	3,100	19,830	205,139	6.50
75	Office of the Financial Institutions Commissioner	101	8	45	-
78	Department of Housing	330	787	3,644	2.50
81	Department of Education	11,061	3,141	8,850	0.25
87	Department of Sports and Recreation	398	102	2,359	0.25
95	Mental Health and Addiction Services Administration	2,261	2,040	10,227	1.00
96	Women's Advocate Office	82	16	72	0.25
105	Industrial Commission	51	292	1,140	5.75
120	Veterans Advocate Office	26	182	4,493	7.00
122	Department of the Family	492	456	3,250	1.00
123	Families and Children Administration	412	619	5,153	1.50
124	Minors Support Administration	59	54	1,581	1.00
126	Vocational Rehabilitation Administration	589	1,356	4,920	2.25
127	Administration for Socioeconomic Development of the Family	143	602	10,423	4.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of September 30, 2023

(figures in thousands)

ID	Agency	LTM September FY24	Unprocessed Invoices In AP Portal as of 09/30/2023		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
137	Department of Correction and Rehabilitation	1,039	258	2,967	0.25
139	Parole Board	15	3	3	0.25
152	Elderly and Retired People Advocate Office	395	231	1,327	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	148	54	9.25
155	State Historic Preservation Office	40	45	176	1.25
226	Joint Special Counsel on Legislative Donations	16	30	15	2.00
241	Administration for the Care and Development of the Childhood	303	690	8,419	2.25
243	PNP Central Committee	-	3	54	N/A
244	PIP Central Committee	-	1	9	N/A
266	Office of Public Security Affairs	23	6	53	0.25
271	Office of Information and Communication Technologies	58	184	41,645	3.25
279	COM APELATIVA SERVICIO PUBLICO	14	2	3	0.25
281	Office of the Electoral Comptroller	11	3	20	0.25
291	Proyecto Dignidad	-	3	1	N/A
298	Public Service Regulatory Board	89	14	43	0.25
311	Gaming Commission	456	293	5,763	0.75
329	Social Economic Development Office	61	68	3,601	1.00
Total unprocessed invoices (September 30, 2023)			\$	437,467	
Ending A/P Balance (September 30, 2023)			\$	615,961	
% invoices unprocessed (September 30, 2023)				71.0%	
Total unprocessed invoices (August 31, 2023)			\$	507,930	
Ending A/P Balance (August 31, 2023)			\$	681,407	
% invoices unprocessed (August 31, 2023)				74.5%	
Increase / (Decrease) in total unprocessed invoices from prior month				(13.9)%	

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 2023
(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
10	General Court of Justice	9	\$ 11	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	9	\$ 11
14	Environmental Quality Board	40	690	96	2,695	130	2,789	143	1,422	146	584	182	251	737	8,431
15	Office of the Governor	56	195	-	-	-	-	-	-	-	-	1	-	57	195
16	Office of Management and Budget	85	699	44	365	2	1	-	-	-	-	-	-	131	1,065
18	Planning Board	28	851	53	1,154	3	5	2	4	-	-	1	1	87	2,015
22	Office of the Commissioner of Insurance	9	98	-	-	-	-	-	-	-	-	-	-	9	98
23	Department of State	19	144	5	3	-	-	-	-	-	-	-	-	24	147
24	Department of the Treasury	67	6,288	3	666	-	-	-	-	-	-	-	-	70	6,954
25	Hacienda (entidad interna - fines de contabilidad)	288	3,906	923	6,969	782	2,844	642	1,746	713	1,826	1,005	1,584	4,353	18,875
26	Retirement System for Government Employees and the Judiciary (Central System)	6	15	26	60	36	244	26	326	-	-	-	-	94	645
28	Commonwealth Election Commission	60	105	52	788	44	186	81	896	29	51	49	54	315	2,079
30	Office of Administration and Transformation of Human Resources in the Government of PR	5	85	5	58	3	2	1	1	1	1	1	5	16	153
31	General Services Administration	58	772	76	287	19	42	6	12	3	34	8	490	170	1,637
34	Investigation, Prosecution and Appeals Commission	2	0	-	-	-	-	-	-	-	-	-	-	2	0
37	Civil Rights Commission	5	4	2	2	-	-	-	-	-	-	-	-	7	6
38	Department of Justice	127	966	11	47	-	-	-	-	1	0	-	-	139	1,013
43	Puerto Rico National Guard	177	1,122	49	549	-	-	1	-	1	-	-	-	228	1,671
45	Department of Public Safety	563	6,996	492	4,285	79	873	2	1	1	0	-	-	1,137	12,156
49	Department of Transportation and Public Works	278	22,434	229	18,384	1	16	-	-	-	-	-	-	508	40,834
50	Department of Natural and Environmental Resources	236	3,982	613	1,661	587	608	434	661	511	614	303	242	2,684	7,768
55	Department of Agriculture	164	621	106	950	79	144	3	0	5	0	-	-	357	1,716
60	Citizen's Advocate Office (Ombudsman)	2	4	-	-	-	-	-	-	-	-	-	-	2	4
62	Cooperative Development Commission	3	23	4	3	-	-	-	-	-	-	-	-	7	26
65	Public Services Commission	-	-	-	-	-	-	-	-	-	-	1	0	1	0
67	Department of Labor and Human Resources	179	1,958	318	2,490	10	32	-	-	-	-	2	6	509	4,486
68	Labor Relations Board	1	14	-	-	-	-	-	-	-	-	-	-	1	14
69	Department of Consumer Affairs	18	18	3	4	-	-	-	-	-	-	-	-	21	22
71	Department of Health	2,471	27,565	4,035	32,819	2,608	38,513	3,080	44,860	2,395	14,081	5,241	47,301	19,830	205,139
75	Office of the Financial Institutions Commissioner	8	45	-	-	-	-	-	-	-	-	-	-	8	45
78	Department of Housing	353	2,161	428	1,464	-	-	1	1	3	18	2	0	787	3,644
81	Department of Education	77	344	45	791	72	445	127	434	168	370	2,652	6,466	3,141	8,850
87	Department of Sports and Recreation	82	1,291	20	1,068	-	-	-	-	-	-	-	-	102	2,359
95	Mental Health and Addiction Services Administration	554	4,676	305	2,618	378	561	250	1,282	189	232	364	858	2,040	10,227
96	Women's Advocate Office	15	72	1	0	-	-	-	-	-	-	-	-	16	72
105	Industrial Commission	36	246	34	217	161	422	25	52	21	64	15	139	292	1,140
120	Veterans Advocate Office	15	117	45	509	19	62	27	2,268	44	946	32	591	182	4,493
122	Department of the Family	324	2,598	130	647	1	6	1	-	-	-	-	-	456	3,250
123	Families and Children Administration	213	3,869	363	841	43	443	-	-	-	-	-	-	619	5,153
124	Minors Support Administration	41	1,118	13	463	-	-	-	-	-	-	-	-	54	1,581
126	Vocational Rehabilitation Administration	644	3,774	552	752	130	338	1	0	13	18	16	37	1,356	4,920
127	Administration for Socioeconomic Development of the Family	171	4,238	166	2,825	111	2,447	87	456	67	457	-	-	602	10,423
137	Department of Correction and Rehabilitation	257	2,937	1	30	-	-	-	-	-	-	-	-	258	2,967
139	Parole Board	3	3	-	-	-	-	-	-	-	-	-	-	3	3
152	Elderly and Retired People Advocate Office	168	1,178	54	148	9	2	-	-	-	-	-	-	231	1,327
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	18	121	35	4	0	-	-	-	-	-	-	148	54
155	State Historic Preservation Office	29	114	16	61	-	-	-	-	-	-	-	-	45	176
226	Joint Special Counsel on Legislative Donations	3	14	2	0	6	0	8	1	9	0	2	0	30	15
241	Administration for the Care and Development of the Childhood	225	2,854	383	5,201	46	308	12	22	17	29	7	4	690	8,419
243	PNP Central Committee	-	-	-	-	-	-	2	37	-	-	1	17	3	54
244	PIP Central Committee	-	-	-	-	-	-	1	9	-	-	-	-	1	9
266	Office of Public Security Affairs	4	50	1	2	-	-	1	0	-	-	-	-	6	53
271	Office of Information and Communication Technologies	68	14,333	100	27,174	13	120	2	13	-	-	1	6	184	41,645
279	COM APELATIVA SERVICIO PUBLICO	2	3	-	-	-	-	-	-	-	-	-	-	2	3
281	Office of the Electoral Comptroller	3	20	-	-	-	-	-	-	-	-	-	-	3	20
291	Proyecto Dignidad	-	-	-	-	-	-	3	1	-	-	-	-	3	1
298	Public Service Regulatory Board	14	43	-	-	-	-	-	-	-	-	-	-	14	43
311	Gaming Commission	173	210	113	5,480	7	73	-	-	-	-	-	-	293	5,763
329	Social Economic Development Office	30	3,334	33	84	1	0	1	0	1	2	2	181	68	3,601
Total		8,491	129,226	10,071	124,649	5,384	51,525	4,970	54,505	4,338	19,327	9,888	58,235	43,142	\$ 437,467