



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 August FY2025*

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
August 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 August 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	\$187,337		7.00
025	Hacienda (entidad interna - fines de contabilidad)	30,458		4.25
049	Department of Transportation and Public Works	23,550		0.50
045	Department of Public Safety	13,979		1.50
241	Administration for the Care and Development of the Childhood	11,111		2.25
Total Top Five		\$266,435		
All Other		137,535		
Total All Agencies		\$403,969		

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	\$4,495		10.75
014	Environmental Quality Board	9,050		8.00
071	Department of Health	187,337		7.00
105	Industrial Commission	899		5.50
025	Hacienda (entidad interna - fines de contabilidad)	30,458		4.25
Total Top Five		\$232,240		
All Other		171,729		
Total All Agencies		\$403,969		

Historical Information

	June	July	August
Total Unprocessed Invoices	\$408,508	\$422,551	\$403,969
Ending A/P Balance	679,164	652,150	592,359
Percentage of Invoices Unprocessed	60%	65%	68%
MoM Change in Unprocessed Invoices	2.7%	3.4%	(4.4)%

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

(figures in thousands)

ID	Agency	LTM August FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 08/31/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	101	817	\$ 9,050	8.00
15	Office of the Governor	300	46	92	0.25
16	Office of Management and Budget	100	75	2,533	0.75
18	Planning Board	73	96	990	1.25
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	42	38	108	1.00
23	Department of State	125	98	2,740	0.75
24	Department of the Treasury	454	138	5,907	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,134	4,761	30,458	4.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	126	741	N/A
28	Commonwealth Election Commission	116	350	5,729	3.00
30	Office of Administration and Transformation of Human Resources in the Government	35	20	84	0.50
31	General Services Administration	103	208	5,004	2.00
34	Investigation, Prosecution and Appeals Commission	9	8	2	1.00
37	Civil Rights Commission	16	5	3	0.25
38	Department of Justice	326	441	3,670	1.25
43	Puerto Rico National Guard	503	509	2,391	1.00
45	Department of Public Safety	1,350	1,939	13,979	1.50
49	Department of Transportation and Public Works	641	362	23,550	0.50
50	Department of Natural and Environmental Resources	448	454	8,454	1.00
55	Department of Agriculture	186	469	2,103	2.50
60	Citizen's Advocate Office (Ombudsman)	26	3	3	-
62	Cooperative Development Commission	25	4	8	0.25
67	Department of Labor and Human Resources	407	650	6,426	1.50
68	Labor Relations Board	13	2	15	0.25
69	Department of Consumer Affairs	91	18	33	0.25
71	Department of Health	3,143	21,947	187,337	7.00
75	Office of the Financial Institutions Commissioner	94	10	22	-
78	Department of Housing	335	179	1,194	0.50
81	Department of Education	14,304	3,195	9,442	0.25
87	Department of Sports and Recreation	515	180	2,828	0.25
95	Mental Health and Addiction Services Administration	2,450	1,458	5,077	0.50
96	Women's Advocate Office	95	53	588	0.50

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

(figures in thousands)

ID	Agency	LTM August FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 08/31/2024	Total Count	
105	Industrial Commission	50	275	899	5.50
120	Veterans Advocate Office	27	289	4,495	10.75
122	Department of the Family	454	1,102	6,303	2.50
123	Families and Children Administration	446	488	6,069	1.00
124	Minors Support Administration	66	52	1,442	0.75
126	Vocational Rehabilitation Administration	777	1,447	3,526	1.75
127	Administration for Socioeconomic Development of the Family	155	379	8,377	2.50
137	Department of Correction and Rehabilitation	970	281	5,184	0.25
139	Parole Board	16	1	2	-
143	Ofic protec y defensa pers imp	-	33	389	N/A
152	Elderly and Retired People Advocate Office	431	130	1,094	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	33	54	122	1.75
155	State Historic Preservation Office	38	39	620	1.00
220	Correctional Health	65	16	19	0.25
226	Joint Special Counsel on Legislative Donations	16	5	0	0.25
231	Health Advocate Office	16	11	36	0.75
241	Administration for the Care and Development of the Childhood	276	611	11,111	2.25
242	PPD Central Committee	4	13	34	3.25
244	PIP Central Committee	4	1	8	0.25
266	Office of Public Security Affairs	37	7	27	0.25
271	Office of Information and Communication Technologies	63	201	10,783	3.25
279	COM APELATIVA SERVICIO PUBLICO	16	23	42	1.50
281	Office of the Electoral Comptroller	19	4	17	0.25
291	Proyecto Dignidad	1	3	7	3.00
298	Public Service Regulatory Board	97	56	192	0.50
311	Gaming Commission	549	210	8,708	0.50
329	Social Economic Development Office	64	68	3,895	1.00
Total unprocessed invoices (August 31, 2024)				\$ 403,969	
Ending A/P Balance (August 31, 2024)				\$ 592,359	
% invoices unprocessed (August 31, 2024)				68.2%	
Total unprocessed invoices (July 31, 2024)				\$ 422,551	
Ending A/P Balance (July 31, 2024)				\$ 652,150	
% invoices unprocessed (July 31, 2024)				64.8%	
Increase / (Decrease) in total unprocessed invoices from prior month					(4.4)%

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2024
(figures in thousands)

ID	Agency	FY25		FY24		FY23		FY22		FY21		FY20 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
14	Environmental Quality Board	37	\$ 424	76	\$ 885	95	\$ 2,691	137	\$ 2,792	143	\$ 1,422	329	\$ 836	817	\$ 9,050
15	Office of the Governor	34	78	12	13	-	-	-	-	-	-	-	-	46	92
16	Office of Management and Budget	49	2,155	25	368	1	10	-	-	-	-	-	-	75	2,533
18	Planning Board	27	494	44	328	20	159	2	5	2	4	1	1	96	990
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	-	-	1	7	1	7
22	Office of the Commissioner of Insurance	24	52	14	56	-	-	-	-	-	-	-	-	38	108
23	Department of State	84	2,694	14	46	-	-	-	-	-	-	-	-	98	2,740
24	Department of the Treasury	75	4,589	62	1,318	1	0	-	-	-	-	-	-	138	5,907
25	Hacienda (entidad interna - fines de contabilidad)	97	4,761	838	13,217	694	5,603	778	2,829	640	1,108	1,714	2,940	4,761	30,458
26	Retirement System for Government Employees and the Judiciary (Central System)	2	11	36	100	26	60	36	244	26	326	-	-	126	741
28	Commonwealth Election Commission	78	4,175	207	1,239	5	39	2	74	8	144	50	58	350	5,729
30	Office of Administration and Transformation of Human Resources in the Government of PR	3	70	9	5	4	2	1	0	1	1	2	6	20	84
31	General Services Administration	99	1,263	103	3,735	4	6	2	0	-	-	-	-	208	5,004
34	Investigation, Prosecution and Appeals Commission	6	2	2	0	-	-	-	-	-	-	-	-	8	2
37	Civil Rights Commission	5	3	-	-	-	-	-	-	-	-	-	-	5	3
38	Department of Justice	175	2,772	253	889	11	8	-	-	-	-	2	1	441	3,670
43	Puerto Rico National Guard	161	563	342	1,810	2	-	2	18	1	-	1	-	509	2,391
45	Department of Public Safety	698	7,801	774	4,483	420	1,634	44	60	1	1	2	0	1,939	13,979
49	Department of Transportation and Public Works	242	11,124	96	9,894	2	1	22	2,530	-	-	-	-	362	23,550
50	Department of Natural and Environmental Resources	177	2,055	265	6,211	8	183	-	-	-	-	4	4	454	8,454
55	Department of Agriculture	94	128	204	1,520	90	310	73	143	2	0	6	2	469	2,103
60	Citizen's Advocate Office (Ombudsman)	3	3	-	-	-	-	-	-	-	-	-	-	3	3
62	Cooperative Development Commission	3	1	1	8	-	-	-	-	-	-	-	-	4	8
67	Department of Labor and Human Resources	234	2,869	329	3,106	84	445	1	0	-	-	2	6	650	6,426
68	Labor Relations Board	2	15	-	-	-	-	-	-	-	-	-	-	2	15
69	Department of Consumer Affairs	14	30	4	2	-	-	-	-	-	-	-	-	18	33
71	Department of Health	1,999	24,556	3,716	28,661	3,522	17,446	2,509	35,796	2,957	43,046	7,244	37,832	21,947	187,337
75	Office of the Financial Institutions Commissioner	10	22	-	-	-	-	-	-	-	-	-	-	10	22
78	Department of Housing	104	1,005	74	183	-	-	-	-	-	-	1	6	179	1,194
81	Department of Education	6	14	58	496	99	1,183	85	475	126	437	2,821	6,836	3,195	9,442
87	Department of Sports and Recreation	83	803	95	2,025	2	-	-	-	-	-	-	-	180	2,828
95	Mental Health and Addiction Services Administration	414	2,961	262	1,237	130	220	242	202	179	141	231	315	1,458	5,077
96	Women's Advocate Office	30	411	23	176	-	-	-	-	-	-	-	-	53	588
105	Industrial Commission	23	64	41	172	33	203	161	422	14	32	3	6	275	899
120	Veterans Advocate Office	45	34	81	254	42	340	18	62	27	2,268	76	1,537	289	4,495
122	Department of the Family	408	2,765	685	3,458	7	80	-	-	2	0	-	-	1,102	6,303
123	Families and Children Administration	173	4,329	235	1,596	75	137	3	5	1	1	1	1	488	6,069
124	Minors Support Administration	28	702	20	726	4	15	-	-	-	-	-	-	52	1,442
126	Vocational Rehabilitation Administration	398	2,111	761	1,056	284	354	1	0	-	-	3	6	1,447	3,526
127	Administration for Socioeconomic Development of the Family	104	4,419	140	2,736	64	646	48	279	3	8	20	289	379	8,377
137	Department of Correction and Rehabilitation	181	2,582	97	2,597	2	5	1	0	-	-	-	-	281	5,184
139	Parole Board	1	2	-	-	-	-	-	-	-	-	-	-	1	2
143	Ofic protecy defensa pers imp	1	22	32	367	-	-	-	-	-	-	-	-	33	389
152	Elderly and Retired People Advocate Office	51	765	44	220	31	108	4	1	-	-	-	-	130	1,094
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	17	33	61	14	43	1	1	-	-	-	-	54	122
155	State Historic Preservation Office	27	527	9	92	3	1	-	-	-	-	-	-	39	620
220	Correctional Health	1	0	13	17	2	2	-	-	-	-	-	-	16	19
226	Joint Special Counsel on Legislative Donations	1	0	1	0	1	0	2	0	-	-	-	-	5	0
231	Health Advocate Office	6	35	5	1	-	-	-	-	-	-	-	-	11	36
241	Administration for the Care and Development of the Childhood	140	3,832	286	5,453	138	1,562	34	252	5	5	8	7	611	11,111
242	PPD Central Committee	7	17	6	18	-	-	-	-	-	-	-	-	13	34
244	PIP Central Committee	1	8	-	-	-	-	-	-	-	-	-	-	1	8
266	Office of Public Security Affairs	2	26	5	2	-	-	-	-	-	-	-	-	7	27
271	Office of Information and Communication Technologies	72	6,615	76	2,029	52	2,046	1	93	-	-	-	-	201	10,783
279	COM APELATIVA SERVICIO PUBLICO	15	37	8	5	-	-	-	-	-	-	-	-	23	42
281	Office of the Electoral Comptroller	3	16	1	1	-	-	-	-	-	-	-	-	4	17
291	Proyecto Dignidad	1	3	2	5	-	-	-	-	-	-	-	-	3	7
298	Public Service Regulatory Board	52	189	4	3	-	-	-	-	-	-	-	-	56	192
311	Gaming Commission	172	6,398	37	2,310	1	0	-	-	-	-	-	-	210	8,708
329	Social Economic Development Office	23	3,388	44	503	1	3	-	-	-	-	-	-	68	3,895
Total		7,011	116,805	10,604	105,694	5,974	35,548	4,210	46,284	4,138	48,943	12,522	50,695	44,459	\$ 403,969