

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (E)
Government of Puerto Rico
Invoice Processing KPI's
For the month of February FY2025

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
February 28, 2025

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 February 28, 2025***(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	\$190,596		7.25
049	Department of Transportation and Public Works	33,514		1.00
025	Hacienda (entidad interna - fines de contabilidad)	28,426		1.00
050	Department of Natural and Environmental Resources	16,751		1.75
045	Department of Public Safety	14,505		2.00
Total Top Five		\$283,792		
All Other		142,940		
Total All Agencies		\$426,733		

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	\$7,167		8.75
014	Environmental Quality Board	9,827		8.00
071	Department of Health	190,596		7.25
105	Industrial Commission	723		5.50
055	Department of Agriculture	3,219		4.00
Total Top Five		\$211,532		
All Other		215,201		
Total All Agencies		\$426,733		

Historical Information

	December	January	February
Total Unprocessed Invoices	\$438,241	\$428,600	\$426,733
Ending A/P Balance	620,827	615,908	594,507
Percentage of Invoices Unprocessed	71%	70%	72%
MoM Change in Unprocessed Invoices	(9.2)%	(2.2)%	(0.4)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2025

(figures in thousands)

ID	Agency	LTM February FY25	Unprocessed Invoices In AP Portal as of 02/28/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	105	842	\$ 9,827	8.00
15	Office of the Governor	268	81	137	0.25
16	Office of Management and Budget	99	110	4,860	1.00
18	Planning Board	63	89	2,428	1.50
22	Office of the Commissioner of Insurance	49	17	259	0.25
23	Department of State	131	54	470	0.50
24	Department of the Treasury	454	178	7,194	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,315	1,235	28,426	1.00
28	Commonwealth Election Commission	166	532	3,967	3.25
30	Office of Administration and Transformation of Human Resources in the Government	34	36	315	1.00
31	General Services Administration	97	247	3,055	2.50
34	Investigation, Prosecution and Appeals Commission	8	8	1	1.00
37	Civil Rights Commission	15	10	56	0.75
38	Department of Justice	331	259	2,212	0.75
43	Puerto Rico National Guard	513	274	1,974	0.50
45	Department of Public Safety	1,425	2,834	14,505	2.00
49	Department of Transportation and Public Works	664	723	33,514	1.00
50	Department of Natural and Environmental Resources	483	805	16,751	1.75
55	Department of Agriculture	162	651	3,219	4.00
60	Citizen's Advocate Office (Ombudsman)	23	12	73	0.50
65	Public Services Commission	-	2	1	N/A
67	Department of Labor and Human Resources	442	1,147	11,247	2.50
68	Labor Relations Board	11	2	0	0.25
69	Department of Consumer Affairs	94	26	22	0.25
71	Department of Health	3,178	22,991	190,596	7.25
75	Office of the Financial Institutions Commissioner	91	5	12	-
78	Department of Housing	330	202	1,144	0.50
81	Department of Education	14,650	3,157	11,169	0.25
87	Department of Sports and Recreation	501	150	5,399	0.25
95	Mental Health and Addiction Services Administration	2,441	1,554	5,550	0.75
96	Women's Advocate Office	96	17	97	0.25
105	Industrial Commission	44	238	723	5.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2025

(figures in thousands)

ID	Agency	LTM February FY25	Unprocessed Invoices In AP Portal as of 02/28/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	35	304	7,167	8.75
122	Department of the Family	447	733	5,248	1.75
123	Families and Children Administration	447	645	10,092	1.50
124	Minors Support Administration	75	72	3,034	1.00
126	Vocational Rehabilitation Administration	723	2,518	5,403	3.50
127	Administration for Socioeconomic Development of the Family	150	183	5,612	1.25
137	Department of Correction and Rehabilitation	932	462	7,063	0.50
139	Parole Board	12	6	3	0.50
143	Ofic protec y defensa pers imp	-	92	412	N/A
152	Elderly and Retired People Advocate Office	459	170	782	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	36	21	24	0.50
155	State Historic Preservation Office	42	34	2,052	0.75
220	Correctional Health	64	1	2	-
226	Joint Special Counsel on Legislative Donations	12	8	6	0.75
231	Health Advocate Office	16	11	22	0.75
241	Administration for the Care and Development of the Childhood	269	443	4,594	1.75
242	PPD Central Committee	-	133	1,388	N/A
243	PNP Central Committee	5	12	1,833	2.50
244	PIP Central Committee	20	8	0	0.50
266	Office of Public Security Affairs	39	5	70	0.25
271	Office of Information and Communication Technologies	77	215	6,421	2.75
279	COM APELATIVA SERVICIO PUBLICO	20	5	5	0.25
281	Office of the Electoral Comptroller	18	3	32	0.25
291	Proyecto Dignidad	17	16	99	1.00
298	Public Service Regulatory Board	117	19	112	0.25
311	Gaming Commission	522	163	4,845	0.25
329	Social Economic Development Office	66	112	1,131	1.75
391	Movimiento Victoria Ciudadana	18	22	78	1.25
Total unprocessed invoices (February 28, 2025)			\$	426,733	
Ending A/P Balance (February 28, 2025)			\$	594,507	
% invoices unprocessed (February 28, 2025)					71.8%
Total unprocessed invoices (January 31, 2025)			\$	428,600	
Ending A/P Balance (January 31, 2025)			\$	615,908	
% invoices unprocessed (January 31, 2025)					69.6%
Increase / (Decrease) in total unprocessed invoices from prior month					(0.4)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 2025
(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	74	\$ 1,312	65	\$ 776	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	842	\$ 9,827
15	Office of the Governor	81	137	-	-	-	-	-	-	-	-	-	-	81	137
16	Office of Management and Budget	110	4,860	-	-	-	-	-	-	-	-	-	-	110	4,860
18	Planning Board	89	2,428	-	-	-	-	-	-	-	-	-	-	89	2,428
22	Office of the Commissioner of Insurance	17	259	-	-	-	-	-	-	-	-	-	-	17	259
23	Department of State	54	470	-	-	-	-	-	-	-	-	-	-	54	470
24	Department of the Treasury	170	6,732	8	462	-	-	-	-	-	-	-	-	178	7,194
25	Hacienda (entidad interna - fines de contabilidad)	794	20,886	219	5,764	52	797	67	543	27	234	76	202	1,235	28,426
28	Commonwealth Election Commission	370	2,799	97	852	5	39	2	74	8	144	50	58	532	3,967
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	301	8	5	4	2	1	0	1	1	2	6	36	315
31	General Services Administration	217	2,973	24	76	4	6	2	0	-	-	-	-	247	3,055
34	Investigation, Prosecution and Appeals Commission	6	1	2	0	-	-	-	-	-	-	-	-	8	1
37	Civil Rights Commission	10	56	-	-	-	-	-	-	-	-	-	-	10	56
38	Department of Justice	254	2,205	5	7	-	-	-	-	-	-	-	-	259	2,212
43	Puerto Rico National Guard	267	1,973	3	0	2	-	-	-	1	-	1	-	274	1,974
45	Department of Public Safety	1,627	10,017	748	3,346	414	1,082	42	59	1	1	2	0	2,834	14,505
49	Department of Transportation and Public Works	683	30,186	37	3,096	3	232	-	-	-	-	-	-	723	33,514
50	Department of Natural and Environmental Resources	553	11,406	229	5,130	8	179	1	8	-	-	14	29	805	16,751
55	Department of Agriculture	282	1,269	199	1,495	90	310	72	143	2	0	6	2	651	3,219
60	Citizen's Advocate Office (Ombudsman)	12	73	-	-	-	-	-	-	-	-	-	-	12	73
65	Public Services Commission	2	1	-	-	-	-	-	-	-	-	-	-	2	1
67	Department of Labor and Human Resources	945	9,325	200	1,916	1	5	1	0	-	-	-	-	1,147	11,247
68	Labor Relations Board	2	0	-	-	-	-	-	-	-	-	-	-	2	0
69	Department of Consumer Affairs	26	22	-	-	-	-	-	-	-	-	-	-	26	22
71	Department of Health	4,471	37,903	2,425	19,768	3,426	16,384	2,497	35,735	2,940	42,999	7,232	37,807	22,991	190,596
75	Office of the Financial Institutions Commissioner	5	12	-	-	-	-	-	-	-	-	-	-	5	12
78	Department of Housing	201	1,138	-	-	-	-	-	-	-	-	1	6	202	1,144
81	Department of Education	5	2,831	22	386	96	706	101	796	125	437	2,808	6,013	3,157	11,169
87	Department of Sports and Recreation	141	5,374	7	25	2	-	-	-	-	-	-	-	150	5,399
95	Mental Health and Addiction Services Administration	638	4,283	143	425	127	216	238	170	178	141	230	315	1,554	5,550
96	Women's Advocate Office	17	97	-	-	-	-	-	-	-	-	-	-	17	97
105	Industrial Commission	60	238	22	165	12	17	132	279	9	18	3	6	238	723
120	Veterans Advocate Office	114	2,730	28	249	42	340	17	42	27	2,268	76	1,537	304	7,167
122	Department of the Family	701	5,208	24	35	5	3	3	2	-	-	-	-	733	5,248
123	Families and Children Administration	396	9,503	189	447	52	136	6	4	1	1	1	1	645	10,092
124	Minors Support Administration	56	2,834	13	186	3	13	-	-	-	-	-	-	72	3,034
126	Vocational Rehabilitation Administration	1,705	4,357	598	772	211	269	1	0	-	-	3	6	2,518	5,403
127	Administration for Socioeconomic Development of the Family	177	5,584	6	27	-	-	-	-	-	-	-	-	183	5,612
137	Department of Correction and Rehabilitation	404	6,267	50	606	4	65	3	63	1	63	-	-	462	7,063
139	Parole Board	6	3	-	-	-	-	-	-	-	-	-	-	6	3
143	Ofic protec y defensa pers imp	38	43	52	369	2	0	-	-	-	-	-	-	92	412
152	Elderly and Retired People Advocate Office	99	546	36	127	31	108	4	1	-	-	-	-	170	782
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	19	24	1	0	1	0	-	-	-	-	-	-	21	24
155	State Historic Preservation Office	34	2,052	-	-	-	-	-	-	-	-	-	-	34	2,052
220	Correctional Health	1	2	-	-	-	-	-	-	-	-	-	-	1	2
226	Joint Special Counsel on Legislative Donations	4	6	1	0	1	0	2	0	-	-	-	-	8	6
231	Health Advocate Office	11	22	-	-	-	-	-	-	-	-	-	-	11	22
241	Administration for the Care and Development of the Childhood	203	3,090	95	940	102	302	33	251	2	4	8	7	443	4,594
242	PPD Central Committee	124	1,367	9	21	-	-	-	-	-	-	-	-	133	1,388
243	PNP Central Committee	12	1,833	-	-	-	-	-	-	-	-	-	-	12	1,833
244	PIP Central Committee	8	0	-	-	-	-	-	-	-	-	-	-	8	0
266	Office of Public Security Affairs	5	70	-	-	-	-	-	-	-	-	-	-	5	70
271	Office of Information and Communication Technologies	111	2,488	59	1,805	44	2,035	1	93	-	-	-	-	215	6,421
279	COM APELATIVA SERVICIO PUBLICO	5	5	-	-	-	-	-	-	-	-	-	-	5	5
281	Office of the Electoral Comptroller	3	32	-	-	-	-	-	-	-	-	-	-	3	32
291	Proyecto Dignidad	16	99	-	-	-	-	-	-	-	-	-	-	16	99
298	Public Service Regulatory Board	19	112	-	-	-	-	-	-	-	-	-	-	19	112
311	Gaming Commission	162	4,845	1	0	-	-	-	-	-	-	-	-	163	4,845
329	Social Economic Development Office	72	655	39	473	1	3	-	-	-	-	-	-	112	1,131
391	Movimiento Victoria Ciudadana	22	78	-	-	-	-	-	-	-	-	-	-	22	78
Total		16,730	215,422	5,664	49,751	4,840	25,942	3,363	41,057	3,465	47,731	10,842	46,829	44,904	\$ 426,733