

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
March 31, 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.

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Unprocessed Invoices Backlog Executive Summary as of March 31, 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	\$190,585		7.25
049	Department of Transportation and Public Works	35,048		1.00
025	Hacienda (entidad interna - fines de contabilidad)	33,749		0.75
050	Department of Natural and Environmental Resources	17,244		1.75
045	Department of Public Safety	14,331		2.00
Total Top Five		\$290,958		
All Other		146,548		
Total All Agencies		\$437,506		

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	\$7,868		9.50
014	Environmental Quality Board	10,226		8.00
071	Department of Health	190,585		7.25
105	Industrial Commission	752		5.50
055	Department of Agriculture	3,217		4.00
Total Top Five		\$212,648		
All Other		224,858		
Total All Agencies		\$437,506		

Historical Information

	January	February	March
Total Unprocessed Invoices	\$428,600	\$426,733	\$437,506
Ending A/P Balance	615,908	594,507	655,844
Percentage of Invoices Unprocessed	70%	72%	67%
MoM Change in Unprocessed Invoices	(2.2)%	(0.4)%	2.5%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of March 31, 2025

(figures in thousands)

ID	Agency	LTM March FY25	Unprocessed Invoices In AP Portal as of 03/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	106	847	\$ 10,226	8.00
15	Office of the Governor	249	74	247	0.25
16	Office of Management and Budget	97	98	4,412	1.00
18	Planning Board	64	80	2,626	1.25
22	Office of the Commissioner of Insurance	47	11	112	0.25
23	Department of State	131	42	233	0.25
24	Department of the Treasury	451	171	6,481	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,439	1,210	33,749	0.75
28	Commonwealth Election Commission	169	475	3,813	2.75
30	Office of Administration and Transformation of Human Resources in the Government	32	28	232	1.00
31	General Services Administration	98	259	3,239	2.75
34	Investigation, Prosecution and Appeals Commission	8	11	2	1.50
37	Civil Rights Commission	15	5	49	0.25
38	Department of Justice	323	283	1,212	1.00
43	Puerto Rico National Guard	513	236	1,305	0.50
45	Department of Public Safety	1,405	2,878	14,331	2.00
49	Department of Transportation and Public Works	671	683	35,048	1.00
50	Department of Natural and Environmental Resources	489	912	17,244	1.75
55	Department of Agriculture	160	635	3,217	4.00
60	Citizen's Advocate Office (Ombudsman)	23	9	29	0.50
65	Public Services Commission	-	2	1	N/A
67	Department of Labor and Human Resources	450	1,398	14,155	3.00
68	Labor Relations Board	11	2	6	0.25
69	Department of Consumer Affairs	93	22	24	0.25
71	Department of Health	3,198	22,879	190,585	7.25
75	Office of the Financial Institutions Commissioner	90	8	37	-
78	Department of Housing	327	157	1,203	0.50
81	Department of Education	14,919	3,155	11,164	0.25
87	Department of Sports and Recreation	459	137	7,621	0.25
95	Mental Health and Addiction Services Administration	2,269	1,422	4,544	0.75
96	Women's Advocate Office	94	19	173	0.25
105	Industrial Commission	43	237	752	5.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of March 31, 2025

(figures in thousands)

ID	Agency	LTM March FY25	Unprocessed Invoices In AP Portal as of 03/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	32	304	7,868	9.50
122	Department of the Family	449	676	5,070	1.50
123	Families and Children Administration	447	694	10,086	1.50
124	Minors Support Administration	75	83	3,753	1.00
126	Vocational Rehabilitation Administration	723	2,730	7,100	3.75
127	Administration for Socioeconomic Development of the Family	150	191	5,341	1.25
137	Department of Correction and Rehabilitation	932	455	5,932	0.50
139	Parole Board	12	2	2	0.25
143	Ofic protec y defensa pers imp	-	108	453	N/A
152	Elderly and Retired People Advocate Office	459	183	750	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	36	21	23	0.50
155	State Historic Preservation Office	42	39	2,216	1.00
220	Correctional Health	64	2	3	-
226	Joint Special Counsel on Legislative Donations	12	12	14	1.00
231	Health Advocate Office	16	9	8	0.50
241	Administration for the Care and Development of the Childhood	269	392	3,498	1.50
242	PPD Central Committee	-	133	1,388	N/A
243	PNP Central Committee	5	11	1,828	2.25
244	PIP Central Committee	20	10	0	0.50
266	Office of Public Security Affairs	39	7	68	0.25
271	Office of Information and Communication Technologies	77	267	7,824	3.50
279	COM APELATIVA SERVICIO PUBLICO	20	9	12	0.50
281	Office of the Electoral Comptroller	18	4	20	0.25
291	Proyecto Dignidad	17	15	90	1.00
298	Public Service Regulatory Board	117	17	638	0.25
311	Gaming Commission	522	102	1,502	0.25
329	Social Economic Development Office	66	128	3,869	2.00
391	Movimiento Victoria Ciudadana	18	22	78	1.25
Total unprocessed invoices (March 31, 2025)			\$	437,506	
Ending A/P Balance (March 31, 2025)			\$	655,844	
% invoices unprocessed (March 31, 2025)					66.7%
Total unprocessed invoices (February 28, 2025)			\$	426,733	
Ending A/P Balance (February 28, 2025)			\$	594,507	
% invoices unprocessed (February 28, 2025)					71.8%
Increase / (Decrease) in total unprocessed invoices from prior month					2.5%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 31, 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	79	\$ 1,711	65	\$ 776	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	847	\$ 10,226
15	Office of the Governor	74	247	-	-	-	-	-	-	-	-	-	-	74	247
16	Office of Management and Budget	98	4,412	-	-	-	-	-	-	-	-	-	-	98	4,412
18	Planning Board	80	2,626	-	-	-	-	-	-	-	-	-	-	80	2,626
22	Office of the Commissioner of Insurance	11	112	-	-	-	-	-	-	-	-	-	-	11	112
23	Department of State	42	233	-	-	-	-	-	-	-	-	-	-	42	233
24	Department of the Treasury	163	6,019	8	462	-	-	-	-	-	-	-	-	171	6,481
25	Hacienda (entidad interna - fines de contabilidad)	785	26,238	203	5,734	52	797	67	543	27	234	76	202	1,210	33,749
28	Commonwealth Election Commission	313	2,645	97	852	5	39	2	74	8	144	50	58	475	3,813
30	Office of Administration and Transformation of Human Resources in the Government of PR	13	218	7	5	4	2	1	0	1	1	2	6	28	232
31	General Services Administration	229	3,157	24	76	4	6	2	0	-	-	-	-	259	3,239
34	Investigation, Prosecution and Appeals Commission	9	2	2	0	-	-	-	-	-	-	-	-	11	2
37	Civil Rights Commission	5	49	-	-	-	-	-	-	-	-	-	-	5	49
38	Department of Justice	276	1,203	7	9	-	-	-	-	-	-	-	-	283	1,212
43	Puerto Rico National Guard	231	1,305	1	-	2	-	-	-	1	-	1	-	236	1,305
45	Department of Public Safety	1,672	9,962	747	3,228	414	1,082	42	59	1	1	2	0	2,878	14,331
49	Department of Transportation and Public Works	629	31,794	31	2,785	15	412	8	57	-	-	-	-	683	35,048
50	Department of Natural and Environmental Resources	661	11,900	228	5,129	8	179	1	8	-	-	14	29	912	17,244
55	Department of Agriculture	265	1,267	199	1,495	90	310	73	143	2	0	6	2	635	3,217
60	Citizen's Advocate Office (Ombudsman)	9	29	-	-	-	-	-	-	-	-	-	-	9	29
65	Public Services Commission	2	1	-	-	-	-	-	-	-	-	-	-	2	1
67	Department of Labor and Human Resources	1,217	12,285	179	1,865	1	5	1	0	-	-	-	-	1,398	14,155
68	Labor Relations Board	2	6	-	-	-	-	-	-	-	-	-	-	2	6
69	Department of Consumer Affairs	22	24	-	-	-	-	-	-	-	-	-	-	22	24
71	Department of Health	4,390	38,386	2,408	19,381	3,415	16,328	2,494	35,684	2,940	42,999	7,232	37,807	22,879	190,585
75	Office of the Financial Institutions Commissioner	8	37	-	-	-	-	-	-	-	-	-	-	8	37
78	Department of Housing	157	1,203	-	-	-	-	-	-	-	-	-	-	157	1,203
81	Department of Education	4	2,827	21	384	96	706	101	796	125	437	2,808	6,013	3,155	11,164
87	Department of Sports and Recreation	130	7,618	5	3	2	-	-	-	-	-	-	-	137	7,621
95	Mental Health and Addiction Services Administration	507	3,281	143	424	127	216	237	166	178	141	230	315	1,422	4,544
96	Women's Advocate Office	19	173	-	-	-	-	-	-	-	-	-	-	19	173
105	Industrial Commission	59	267	22	165	12	17	132	279	9	18	3	6	237	752
120	Veterans Advocate Office	115	3,457	27	224	42	340	17	42	27	2,268	76	1,537	304	7,868
122	Department of the Family	665	5,031	9	38	2	1	-	-	-	-	-	-	676	5,070
123	Families and Children Administration	446	9,498	189	447	52	136	5	4	1	1	1	1	694	10,086
124	Minors Support Administration	67	3,553	13	186	3	13	-	-	-	-	-	-	83	3,753
126	Vocational Rehabilitation Administration	1,928	6,073	590	759	208	263	1	0	-	-	3	6	2,730	7,100
127	Administration for Socioeconomic Development of the Family	185	5,314	6	27	-	-	-	-	-	-	-	-	191	5,341
137	Department of Correction and Rehabilitation	396	5,131	51	611	4	65	3	63	1	63	-	-	455	5,932
139	Parole Board	2	2	-	-	-	-	-	-	-	-	-	-	2	2
143	Ofic protec y defensa pers imp	54	84	52	369	2	0	-	-	-	-	-	-	108	453
152	Elderly and Retired People Advocate Office	116	542	35	123	28	84	4	1	-	-	-	-	183	750
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	19	22	1	0	1	0	-	-	-	-	-	-	21	23
155	State Historic Preservation Office	39	2,216	-	-	-	-	-	-	-	-	-	-	39	2,216
220	Correctional Health	2	3	-	-	-	-	-	-	-	-	-	-	2	3
226	Joint Special Counsel on Legislative Donations	8	13	1	0	1	0	2	0	-	-	-	-	12	14
231	Health Advocate Office	9	8	-	-	-	-	-	-	-	-	-	-	9	8
241	Administration for the Care and Development of the Childhood	184	2,445	71	535	96	224	30	243	2	4	9	46	392	3,498
242	PPD Central Committee	124	1,367	9	21	-	-	-	-	-	-	-	-	133	1,388
243	PNP Central Committee	11	1,828	-	-	-	-	-	-	-	-	-	-	11	1,828
244	PIP Central Committee	10	0	-	-	-	-	-	-	-	-	-	-	10	0
266	Office of Public Security Affairs	7	68	-	-	-	-	-	-	-	-	-	-	7	68
271	Office of Information and Communication Technologies	163	3,891	59	1,805	44	2,035	1	93	-	-	-	-	267	7,824
279	COM APELATIVA SERVICIO PUBLICO	9	12	-	-	-	-	-	-	-	-	-	-	9	12
281	Office of the Electoral Comptroller	4	20	-	-	-	-	-	-	-	-	-	-	4	20
291	Proyecto Dignidad	15	90	-	-	-	-	-	-	-	-	-	-	15	90
298	Public Service Regulatory Board	17	638	-	-	-	-	-	-	-	-	-	-	17	638
311	Gaming Commission	101	1,502	1	0	-	-	-	-	-	-	-	-	102	1,502
329	Social Economic Development Office	88	3,393	39	473	1	3	-	-	-	-	-	-	128	3,869
391	Movimiento Victoria Ciudadana	22	78	-	-	-	-	-	-	-	-	-	-	22	78
Total		16,967	227,516	5,550	48,392	4,826	25,954	3,361	41,050	3,465	47,731	10,842	46,863	45,011	\$ 437,506