



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 November FY2025*

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
November 30, 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 November 30, 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	\$194,048		7.25
271	Office of Information and Communication Technologies	50,749		4.50
049	Department of Transportation and Public Works	29,417		0.75
025	Hacienda (entidad interna - fines de contabilidad)	24,808		1.00
050	Department of Natural and Environmental Resources	22,342		1.25
Total Top Five		\$321,364		
All Other		161,157		
Total All Agencies		\$482,521		

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	\$9,756		7.75
071	Department of Health	194,048		7.25
120	Veterans Advocate Office	6,398		6.25
105	Industrial Commission	556		5.00
028	Commonwealth Election Commission	8,383		4.25
Total Top Five		\$219,140		
All Other		263,380		
Total All Agencies		\$482,521		

Historical Information

	September	October	November
Total Unprocessed Invoices	\$422,431	\$427,098	\$482,521
Ending A/P Balance	599,336	623,865	724,415
Percentage of Invoices Unprocessed	70%	68%	67%
MoM Change in Unprocessed Invoices	4.6%	1.1%	13.0%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30, 2024

(figures in thousands)

ID	Agency	LTM November FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 11/30/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	109	834	\$ 9,756	7.75
15	Office of the Governor	277	69	224	0.25
16	Office of Management and Budget	98	90	4,067	1.00
18	Planning Board	65	45	1,071	0.75
22	Office of the Commissioner of Insurance	45	11	133	0.25
23	Department of State	130	50	366	0.50
24	Department of the Treasury	460	105	8,144	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,232	1,094	24,808	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	142	748	N/A
28	Commonwealth Election Commission	145	605	8,383	4.25
30	Office of Administration and Transformation of Human Resources in the Government	33	37	130	1.00
31	General Services Administration	103	131	3,944	1.25
34	Investigation, Prosecution and Appeals Commission	9	11	42	1.25
37	Civil Rights Commission	16	2	3	0.25
38	Department of Justice	325	292	2,411	1.00
40	Puerto Rico Police Department	-	1	5	N/A
43	Puerto Rico National Guard	521	459	2,233	1.00
45	Department of Public Safety	1,391	2,756	14,154	2.00
49	Department of Transportation and Public Works	695	499	29,417	0.75
50	Department of Natural and Environmental Resources	472	640	22,342	1.25
55	Department of Agriculture	176	544	2,465	3.00
60	Citizen's Advocate Office (Ombudsman)	26	8	2	0.25
62	Cooperative Development Commission	24	4	2	0.25
67	Department of Labor and Human Resources	415	676	12,223	1.75
68	Labor Relations Board	11	4	15	0.25
69	Department of Consumer Affairs	89	27	46	0.25
71	Department of Health	3,143	22,512	194,048	7.25
75	Office of the Financial Institutions Commissioner	92	7	24	-
78	Department of Housing	325	215	1,883	0.75
81	Department of Education	14,780	3,227	12,160	0.25
87	Department of Sports and Recreation	510	173	3,519	0.25
95	Mental Health and Addiction Services Administration	2,452	1,507	5,417	0.50
96	Women's Advocate Office	96	21	174	0.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30, 2024
(figures in thousands)

ID	Agency	LTM November FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 11/30/2024		
			Total Count	Total Amount	
105	Industrial Commission	46	228	556	5.00
120	Veterans Advocate Office	35	216	6,398	6.25
122	Department of the Family	462	700	4,901	1.50
123	Families and Children Administration	454	581	9,703	1.25
124	Minors Support Administration	71	53	1,522	0.75
126	Vocational Rehabilitation Administration	735	2,323	3,995	3.25
127	Administration for Socioeconomic Development of the Family	154	229	9,562	1.50
137	Department of Correction and Rehabilitation	933	383	7,357	0.50
139	Parole Board	13	6	5	0.50
143	Ofic protecc y defensa pers imp	-	85	397	N/A
152	Elderly and Retired People Advocate Office	406	310	919	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	33	72	98	2.25
155	State Historic Preservation Office	39	42	362	1.00
220	Correctional Health	64	2	1	-
226	Joint Special Counsel on Legislative Donations	15	5	0	0.25
231	Health Advocate Office	16	8	8	0.50
241	Administration for the Care and Development of the Childhood	261	565	7,429	2.25
242	PPD Central Committee	-	129	1,342	N/A
243	PNP Central Committee	3	8	2,377	2.75
244	PIP Central Committee	16	8	2	0.50
266	Office of Public Security Affairs	37	11	38	0.25
271	Office of Information and Communication Technologies	66	300	50,749	4.50
279	COM APELATIVA SERVICIO PUBLICO	17	18	42	1.00
281	Office of the Electoral Comptroller	19	3	18	0.25
291	Proyecto Dignidad	12	16	101	1.25
298	Public Service Regulatory Board	108	34	167	0.25
311	Gaming Commission	529	191	9,234	0.25
329	Social Economic Development Office	65	75	777	1.25
391	Movimiento Victoria Ciudadana	13	21	101	1.50
Total unprocessed invoices (November 30, 2024)				\$ 482,521	
Ending A/P Balance (November 30, 2024)				\$ 724,415	
% invoices unprocessed (November 30, 2024)				66.6%	
Total unprocessed invoices (October 31, 2024)				\$ 427,098	
Ending A/P Balance (October 31, 2024)				\$ 623,865	
% invoices unprocessed (October 31, 2024)				68.5%	
Increase / (Decrease) in total unprocessed invoices from prior month					13.0%

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of November 30, 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	64	\$ 1,191	67	\$ 827	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	834	\$ 9,756
15	Office of the Governor	69	224	-	-	-	-	-	-	-	-	-	-	69	224
16	Office of Management and Budget	90	4,067	-	-	-	-	-	-	-	-	-	-	90	4,067
18	Planning Board	41	997	4	74	-	-	-	-	-	-	-	-	45	1,071
22	Office of the Commissioner of Insurance	11	133	-	-	-	-	-	-	-	-	-	-	11	133
23	Department of State	50	366	-	-	-	-	-	-	-	-	-	-	50	366
24	Department of the Treasury	96	7,417	9	727	-	-	-	-	-	-	-	-	105	8,144
25	Hacienda (entidad interna - fines de contabilidad)	573	16,990	297	6,041	52	797	69	543	27	234	76	202	1,094	24,808
26	Retirement System for Government Employees and the Judiciary (Central System)	19	50	36	100	25	28	36	244	26	326	-	-	142	748
28	Commonwealth Election Commission	447	7,217	93	850	5	39	2	74	8	144	50	58	605	8,383
30	Office of Administration and Transformation of Human Resources in the Government of PR	19	115	10	7	4	2	1	0	1	1	2	6	37	130
31	General Services Administration	95	3,795	30	143	4	6	2	0	-	-	-	-	131	3,944
34	Investigation, Prosecution and Appeals Commission	9	42	2	0	-	-	-	-	-	-	-	-	11	42
37	Civil Rights Commission	2	3	-	-	-	-	-	-	-	-	-	-	2	3
38	Department of Justice	285	2,404	7	7	-	-	-	-	-	-	-	-	292	2,411
40	Puerto Rico Police Department	1	5	-	-	-	-	-	-	-	-	-	-	1	5
43	Puerto Rico National Guard	424	2,160	29	55	2	-	2	18	1	-	1	-	459	2,233
45	Department of Public Safety	1,535	8,206	756	4,371	420	1,517	42	59	1	1	2	0	2,756	14,154
49	Department of Transportation and Public Works	486	26,297	13	3,120	-	-	-	-	-	-	-	-	499	29,417
50	Department of Natural and Environmental Resources	395	17,024	233	5,135	8	179	-	-	-	-	4	4	640	22,342
55	Department of Agriculture	174	516	199	1,494	90	310	73	143	2	0	6	2	544	2,465
60	Citizen's Advocate Office (Ombudsman)	8	2	-	-	-	-	-	-	-	-	-	-	8	2
62	Cooperative Development Commission	4	2	-	-	-	-	-	-	-	-	-	-	4	2
67	Department of Labor and Human Resources	390	9,586	269	2,579	14	51	1	0	-	-	2	6	676	12,223
68	Labor Relations Board	4	15	-	-	-	-	-	-	-	-	-	-	4	15
69	Department of Consumer Affairs	27	46	-	-	-	-	-	-	-	-	-	-	27	46
71	Department of Health	3,739	38,679	2,642	22,265	3,465	16,553	2,494	35,727	2,939	42,999	7,233	37,825	22,512	194,048
75	Office of the Financial Institutions Commissioner	7	24	-	-	-	-	-	-	-	-	-	-	7	24
78	Department of Housing	205	1,865	9	12	-	-	-	-	-	-	1	6	215	1,883
81	Department of Education	10	2,843	58	492	98	715	114	837	126	437	2,821	6,836	3,227	12,160
87	Department of Sports and Recreation	160	3,188	11	331	2	-	-	-	-	-	-	-	173	3,519
95	Mental Health and Addiction Services Administration	565	3,825	160	695	129	220	242	202	180	160	231	315	1,507	5,417
96	Women's Advocate Office	20	166	1	8	-	-	-	-	-	-	-	-	21	174
105	Industrial Commission	51	171	21	65	12	17	132	279	9	18	3	6	228	556
120	Veterans Advocate Office	29	1,988	25	222	42	340	17	42	27	2,268	76	1,537	216	6,398
122	Department of the Family	654	4,805	37	91	6	4	3	2	-	-	-	-	700	4,901
123	Families and Children Administration	320	8,602	200	959	53	136	6	4	1	1	1	1	581	9,703
124	Minors Support Administration	36	1,321	13	186	4	15	-	-	-	-	-	-	53	1,522
126	Vocational Rehabilitation Administration	1,414	2,841	626	805	279	343	1	0	-	-	3	6	2,323	3,995
127	Administration for Socioeconomic Development of the Family	182	8,000	46	1,559	1	3	-	-	-	-	-	-	229	9,562
137	Department of Correction and Rehabilitation	328	6,136	51	1,215	2	5	2	1	-	-	-	-	383	7,357
139	Parole Board	6	5	-	-	-	-	-	-	-	-	-	-	6	5
143	Ofic protecc y defensa pers imp	31	28	52	369	2	0	-	-	-	-	-	-	85	397
152	Elderly and Retired People Advocate Office	236	612	39	198	31	108	4	1	-	-	-	-	310	919
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	36	52	32	36	3	9	1	1	-	-	-	-	72	98
155	State Historic Preservation Office	40	339	2	23	-	-	-	-	-	-	-	-	42	362
220	Correctional Health	-	-	2	1	-	-	-	-	-	-	-	-	2	1
226	Joint Special Counsel on Legislative Donations	1	0	1	0	1	0	2	0	-	-	-	-	5	0
231	Health Advocate Office	8	8	-	-	-	-	-	-	-	-	-	-	8	8
241	Administration for the Care and Development of the Childhood	239	3,998	165	2,696	114	471	34	252	5	5	8	7	565	7,429
242	PPD Central Committee	120	1,321	9	21	-	-	-	-	-	-	-	-	129	1,342
243	PNP Central Committee	8	2,377	-	-	-	-	-	-	-	-	-	-	8	2,377
244	PIP Central Committee	8	2	-	-	-	-	-	-	-	-	-	-	8	2
266	Office of Public Security Affairs	11	38	-	-	-	-	-	-	-	-	-	-	11	38
271	Office of Information and Communication Technologies	169	46,611	78	2,000	52	2,046	1	93	-	-	-	-	300	50,749
279	COM APELATIVA SERVICIO PUBLICO	18	42	-	-	-	-	-	-	-	-	-	-	18	42
281	Office of the Electoral Comptroller	3	18	-	-	-	-	-	-	-	-	-	-	3	18
291	Proyecto Dignidad	16	101	-	-	-	-	-	-	-	-	-	-	16	101
298	Public Service Regulatory Board	34	167	-	-	-	-	-	-	-	-	-	-	34	167
311	Gaming Commission	190	9,234	1	0	-	-	-	-	-	-	-	-	191	9,234
329	Social Economic Development Office	35	301	39	473	1	3	-	-	-	-	-	-	75	777
391	Movimiento Victoria Ciudadana	21	101	-	-	-	-	-	-	-	-	-	-	21	101
Total		14,268	258,678	6,374	60,252	5,016	26,610	3,418	41,315	3,495	48,013	10,849	47,653	43,420	\$ 482,521