



**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 October FY2025*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**October 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 October 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	\$188,292		6.75
271	Office of Information and Communication Technologies	37,459		4.25
025	Hacienda (entidad interna - fines de contabilidad)	26,893		1.00
049	Department of Transportation and Public Works	26,147		0.50
045	Department of Public Safety	14,563		1.75
Total Top Five		\$293,353		
All Other		133,745		
<b>Total All Agencies</b>		<b>\$427,098</b>		

**Top Five Agencies by Estimated Months to Process Complete Invoice Backlog**

ID	Invoice Processing KPI's	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
014	Environmental Quality Board	\$9,339		7.75
071	Department of Health	188,292		6.75
120	Veterans Advocate Office	6,015		6.25
105	Industrial Commission	612		4.75
028	Commonwealth Election Commission	6,678		3.75
Total Top Five		\$210,935		
All Other		216,163		
<b>Total All Agencies</b>		<b>\$427,098</b>		

**Historical Information**

	August	September	October
Total Unprocessed Invoices	\$403,969	\$422,431	\$427,098
Ending A/P Balance	592,359	599,336	623,865
Percentage of Invoices Unprocessed	68%	70%	68%
MoM Change in Unprocessed Invoices	(4.4)%	4.6%	1.1%

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of October 31, 2024**  
*(figures in thousands)*

ID	Agency	LTM October FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 10/31/2024		
			Total Count	Total Amount	
14	Environmental Quality Board	107	828	\$ 9,339	7.75
15	Office of the Governor	285	69	463	0.25
16	Office of Management and Budget	97	99	2,547	1.00
18	Planning Board	68	99	808	1.50
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	45	20	179	0.50
23	Department of State	130	53	310	0.50
24	Department of the Treasury	460	96	6,467	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,203	1,059	26,893	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	139	768	N/A
28	Commonwealth Election Commission	137	501	6,678	3.75
30	Invoice Processing KPI's	30	52	291	1.75
31	General Services Administration	99	129	740	1.25
34	Investigation, Prosecution and Appeals Commission	9	13	2	1.50
37	Civil Rights Commission	16	4	3	0.25
38	Department of Justice	330	217	2,579	0.75
40	Puerto Rico Police Department	-	1	5	N/A
43	Puerto Rico National Guard	516	461	1,571	1.00
45	Department of Public Safety	1,387	2,576	14,563	1.75
49	Department of Transportation and Public Works	689	404	26,147	0.50
50	Department of Natural and Environmental Resources	466	565	14,289	1.25
55	Department of Agriculture	181	532	2,215	3.00
60	Citizen's Advocate Office (Ombudsman)	25	2	2	-
62	Cooperative Development Commission	24	1	0	-
67	Department of Labor and Human Resources	421	594	7,567	1.50
68	Labor Relations Board	12	1	15	-
69	Department of Consumer Affairs	93	13	12	0.25
71	Department of Health	3,193	21,776	188,292	6.75
75	Office of the Financial Institutions Commissioner	93	13	100	0.25
78	Department of Housing	326	168	1,269	0.50
81	Department of Education	14,881	3,196	11,792	0.25
87	Department of Sports and Recreation	525	86	2,554	0.25
95	Mental Health and Addiction Services Administration	2,436	1,524	5,324	0.75

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of October 31, 2024**  
*(figures in thousands)*

ID	Agency	LTM October FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 10/31/2024		
			Total Count	Total Amount	
96	Women's Advocate Office	97	21	174	0.25
105	Industrial Commission	46	214	612	4.75
120	Veterans Advocate Office	34	214	6,015	6.25
122	Department of the Family	460	693	4,913	1.50
123	Families and Children Administration	455	491	8,050	1.00
124	Minors Support Administration	69	52	1,016	0.75
126	Vocational Rehabilitation Administration	741	2,104	4,266	2.75
127	Administration for Socioeconomic Development of the Family	156	196	7,765	1.25
137	Department of Correction and Rehabilitation	969	325	4,259	0.25
139	Parole Board	14	1	1	-
143	Ofic protec y defensa pers imp	-	66	395	N/A
152	Elderly and Retired People Advocate Office	431	163	743	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	31	80	145	2.50
155	State Historic Preservation Office	39	42	337	1.00
220	Correctional Health	65	2	1	-
226	Joint Special Counsel on Legislative Donations	15	8	6	0.50
231	Health Advocate Office	16	9	24	0.50
241	Administration for the Care and Development of the Childhood	274	591	10,190	2.25
242	PPD Central Committee	-	98	800	N/A
243	PNP Central Committee	2	6	1,657	3.00
244	PIP Central Committee	14	10	11	0.75
266	Office of Public Security Affairs	37	3	5	-
271	Office of Information and Communication Technologies	65	269	37,459	4.25
279	COM APELATIVA SERVICIO PUBLICO	17	12	37	0.75
281	Office of the Electoral Comptroller	20	4	15	0.25
291	Proyecto Dignidad	6	21	84	3.50
298	Public Service Regulatory Board	107	37	156	0.25
311	Gaming Commission	531	127	3,333	0.25
329	Social Economic Development Office	64	67	772	1.00
391	Movimiento Victoria Ciudadana	11	18	68	1.75
<b>Total unprocessed invoices (October 31, 2024)</b>				<b>\$ 427,098</b>	
Ending A/P Balance (October 31, 2024)				<b>\$ 623,865</b>	
% invoices unprocessed (October 31, 2024)				<b>68.5%</b>	
<b>Total unprocessed invoices (September 30, 2024)</b>				<b>\$ 422,431</b>	
Ending A/P Balance (September 30, 2024)				<b>\$ 599,336</b>	
% invoices unprocessed (September 30, 2024)				<b>70.5%</b>	
Increase / (Decrease) in total unprocessed invoices from prior month					<b>1.1%</b>

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of October 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	55	\$ 764	70	\$ 835	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	828	\$ 9,339
15	Office of the Governor	58	450	11	13	-	-	-	-	-	-	-	-	69	463
16	Office of Management and Budget	94	2,432	4	105	1	10	-	-	-	-	-	-	99	2,547
18	Planning Board	42	539	32	101	20	159	2	5	2	4	1	1	99	808
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	2	4	1	7	1	7
22	Office of the Commissioner of Insurance	20	179	-	-	-	-	-	-	-	-	-	-	20	179
23	Department of State	47	297	6	13	-	-	-	-	-	-	-	-	53	310
24	Department of the Treasury	90	5,770	6	697	-	-	-	-	-	-	-	-	96	6,467
25	Hacienda (entidad interna - fines de contabilidad)	458	16,027	329	7,857	57	2,009	70	544	40	237	105	220	1,059	26,893
26	Invoice Processing KPI's	15	38	36	100	26	60	36	244	26	326	-	-	139	768
28	Commonwealth Election Commission	343	5,512	93	850	5	39	2	74	8	144	50	58	501	6,678
30	Office of Administration and Transformation of Human Resources in the Government of PR	34	275	10	7	4	2	1	0	1	1	2	6	52	291
31	General Services Administration	84	530	39	204	4	6	2	0	-	-	-	-	129	740
34	Investigation, Prosecution and Appeals Commission	11	2	2	0	-	-	-	-	-	-	-	-	13	2
37	Civil Rights Commission	4	3	-	-	-	-	-	-	-	-	-	-	4	3
38	Department of Justice	209	2,563	8	16	-	-	-	-	-	-	-	-	217	2,579
40	Puerto Rico Police Department	1	5	-	-	-	-	-	-	-	-	-	-	1	5
43	Puerto Rico National Guard	420	1,484	35	69	2	-	2	18	1	-	1	-	461	1,571
45	Department of Public Safety	1,352	8,494	758	4,374	421	1,635	42	59	1	1	2	0	2,576	14,563
49	Department of Transportation and Public Works	391	21,927	13	4,220	-	-	-	-	-	-	-	-	404	26,147
50	Department of Natural and Environmental Resources	321	8,923	232	5,183	8	179	-	-	-	-	4	4	565	14,289
55	Department of Agriculture	161	265	200	1,495	90	310	73	143	2	0	6	2	532	2,215
60	Citizen's Advocate Office (Ombudsman)	2	2	-	-	-	-	-	-	-	-	-	-	2	2
62	Cooperative Development Commission	1	0	-	-	-	-	-	-	-	-	-	-	1	0
67	Department of Labor and Human Resources	306	4,912	271	2,598	14	51	1	0	-	-	2	6	594	7,567
68	Labor Relations Board	1	15	-	-	-	-	-	-	-	-	-	-	1	15
69	Department of Consumer Affairs	13	12	-	-	-	-	-	-	-	-	-	-	13	12
71	Department of Health	2,941	32,086	2,678	22,529	3,477	17,084	2,505	35,763	2,940	43,004	7,235	37,825	21,776	188,292
75	Office of the Financial Institutions Commissioner	13	100	-	-	-	-	-	-	-	-	-	-	13	100
78	Department of Housing	156	1,250	9	12	2	1	-	-	-	-	1	6	168	1,269
81	Department of Education	8	2,837	58	492	98	715	85	475	126	437	2,821	6,836	3,196	11,792
87	Department of Sports and Recreation	74	2,331	10	223	2	-	-	-	-	-	-	-	86	2,554
95	Mental Health and Addiction Services Administration	565	3,697	177	731	129	220	242	202	180	160	231	315	1,524	5,324
96	Women's Advocate Office	20	166	1	8	-	-	-	-	-	-	-	-	21	174
105	Industrial Commission	37	227	21	65	12	17	132	279	9	18	3	6	214	612
120	Veterans Advocate Office	24	1,572	27	235	42	340	18	62	27	2,268	76	1,537	214	6,015
122	Department of the Family	632	4,586	60	327	1	0	-	-	-	-	-	-	693	4,913
123	Families and Children Administration	224	6,757	209	1,151	53	136	3	5	1	1	1	1	491	8,050
124	Minors Support Administration	35	814	13	186	4	15	-	-	-	-	-	-	52	1,016
126	Vocational Rehabilitation Administration	1,194	3,100	627	817	279	343	1	0	-	-	3	6	2,104	4,266
127	Administration for Socioeconomic Development of the Family	150	6,204	45	1,559	1	3	-	-	-	-	-	-	196	7,765
137	Department of Correction and Rehabilitation	271	3,042	50	1,212	2	5	2	1	-	-	-	-	325	4,259
139	Parole Board	1	1	-	-	-	-	-	-	-	-	-	-	1	1
143	Ofic protecc y defensa pers imp	15	27	50	368	1	0	-	-	-	-	-	-	66	395
152	Elderly and Retired People Advocate Office	89	436	39	198	31	108	4	1	-	-	-	-	163	743
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	41	46	72	10	31	1	1	-	-	-	-	80	145
155	State Historic Preservation Office	40	314	2	23	-	-	-	-	-	-	-	-	42	337
220	Correctional Health	-	-	2	1	-	-	-	-	-	-	-	-	2	1
226	Joint Special Counsel on Legislative Donations	4	6	1	0	1	0	2	0	-	-	-	-	8	6
231	Health Advocate Office	9	24	-	-	-	-	-	-	-	-	-	-	9	24
241	Administration for the Care and Development of the Childhood	206	4,539	204	4,649	134	739	34	252	5	5	8	7	591	10,190
242	PPD Central Committee	89	779	9	21	-	-	-	-	-	-	-	-	98	800
243	PNP Central Committee	6	1,657	-	-	-	-	-	-	-	-	-	-	6	1,657
244	PIP Central Committee	10	11	-	-	-	-	-	-	-	-	-	-	10	11
266	Office of Public Security Affairs	3	5	-	-	-	-	-	-	-	-	-	-	3	5
271	Office of Information and Communication Technologies	137	33,288	79	2,032	52	2,046	1	93	-	-	-	-	269	37,459
279	COM APELATIVA SERVICIO PUBLICO	12	37	-	-	-	-	-	-	-	-	-	-	12	37
281	Office of the Electoral Comptroller	4	15	-	-	-	-	-	-	-	-	-	-	4	15
291	Proyecto Dignidad	20	81	1	2	-	-	-	-	-	-	-	-	21	84
298	Public Service Regulatory Board	35	156	2	0	-	-	-	-	-	-	-	-	37	156
311	Gaming Commission	105	1,194	22	2,138	-	-	-	-	-	-	-	-	127	3,333
329	Social Economic Development Office	27	296	39	473	1	3	-	-	-	-	-	-	67	772
391	Movimiento Victoria Ciudadana	18	68	-	-	-	-	-	-	-	-	-	-	18	68
<b>Total</b>		<b>11,730</b>	<b>193,165</b>	<b>6,636</b>	<b>68,260</b>	<b>5,079</b>	<b>28,957</b>	<b>3,398</b>	<b>41,013</b>	<b>3,511</b>	<b>48,025</b>	<b>10,882</b>	<b>47,678</b>	<b>41,236</b>	<b>\$ 427,098</b>