



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 September FY2025

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
September 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 September 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	\$181,048		6.75
271	Office of Information and Communication Technologies	34,891		5.00
025	Hacienda (entidad interna - fines de contabilidad)	27,392		1.25
049	Department of Transportation and Public Works	24,559		0.50
045	Department of Public Safety	14,119		1.50
Total Top Five		\$282,008		
All Other		140,423		
Total All Agencies		\$422,431		

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	\$9,079		7.75
071	Department of Health	181,048		6.75
120	Veterans Advocate Office	4,524		6.00
105	Industrial Commission	936		5.50
271	Office of Information and Communication Technologies	34,891		5.00
Total Top Five		\$230,478		
All Other		191,953		
Total All Agencies		\$422,431		

Historical Information

	July	August	September
Total Unprocessed Invoices	\$422,551	\$403,969	\$422,431
Ending A/P Balance	652,150	592,359	599,336
Percentage of Invoices Unprocessed	65%	68%	70%
MoM Change in Unprocessed Invoices	3.4%	(4.4)%	4.6%

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

(figures in thousands)

ID	Agency	LTM September FY25	Unprocessed Invoices In AP Portal as of 09/30/2024		Estimated Months to Process
		Monthly Average Processed Vouchers	Total Count	Total Amount	Complete Invoice Backlog
14	Environmental Quality Board	104	809	\$ 9,079	7.75
15	Office of the Governor	290	84	410	0.25
16	Office of Management and Budget	101	89	2,631	1.00
18	Planning Board	69	97	947	1.50
21	Emergency Management and Disaster Administration Agency	-	1	7	N/A
22	Office of the Commissioner of Insurance	43	38	257	1.00
23	Department of State	129	30	81	0.25
24	Department of the Treasury	453	78	4,446	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,160	1,592	27,392	1.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	132	752	N/A
28	Commonwealth Election Commission	128	387	7,105	3.00
30	Office of Administration and Transformation of Human Resources in the Government	31	34	63	1.00
31	General Services Administration	102	185	4,976	1.75
34	Investigation, Prosecution and Appeals Commission	8	11	2	1.50
37	Civil Rights Commission	16	3	3	0.25
38	Department of Justice	330	396	1,085	1.25
40	Puerto Rico Police Department	-	1	5	N/A
43	Puerto Rico National Guard	506	579	2,571	1.25
45	Department of Public Safety	1,392	1,959	14,119	1.50
49	Department of Transportation and Public Works	675	414	24,559	0.50
50	Department of Natural and Environmental Resources	464	510	11,043	1.00
55	Department of Agriculture	188	503	2,257	2.75
60	Citizen's Advocate Office (Ombudsman)	26	4	4	0.25
62	Cooperative Development Commission	24	4	8	0.25
67	Department of Labor and Human Resources	418	560	6,383	1.25
68	Labor Relations Board	12	4	2	0.25
69	Department of Consumer Affairs	89	14	21	0.25
71	Department of Health	3,156	21,569	181,048	6.75
75	Office of the Financial Institutions Commissioner	92	8	19	-
78	Department of Housing	329	188	1,883	0.50
81	Department of Education	14,727	3,197	12,261	0.25
87	Department of Sports and Recreation	521	110	3,094	0.25
95	Mental Health and Addiction Services Administration	2,458	1,527	4,784	0.50

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

(figures in thousands)

ID	Agency	LTM September FY25	Unprocessed Invoices In AP Portal as of 09/30/2024		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
96	Women's Advocate Office	98	52	601	0.50
105	Industrial Commission	50	271	936	5.50
120	Veterans Advocate Office	34	202	4,524	6.00
122	Department of the Family	454	1,145	7,152	2.50
123	Families and Children Administration	451	510	10,190	1.25
124	Minors Support Administration	68	68	1,170	1.00
126	Vocational Rehabilitation Administration	775	1,706	3,616	2.25
127	Administration for Socioeconomic Development of the Family	159	143	6,238	1.00
137	Department of Correction and Rehabilitation	944	332	7,684	0.25
139	Parole Board	15	1	2	-
143	Ofic protec y defensa pers imp	-	62	392	N/A
152	Elderly and Retired People Advocate Office	433	151	841	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	35	54	90	1.50
155	State Historic Preservation Office	38	40	635	1.00
220	Correctional Health	65	16	19	0.25
226	Joint Special Counsel on Legislative Donations	15	5	0	0.25
231	Health Advocate Office	16	11	21	0.75
241	Administration for the Care and Development of the Childhood	273	565	9,615	2.00
242	PPD Central Committee	6	14	59	2.25
266	Office of Public Security Affairs	38	9	142	0.25
271	Office of Information and Communication Technologies	60	296	34,891	5.00
279	COM APELATIVA SERVICIO PUBLICO	16	10	8	0.75
281	Office of the Electoral Comptroller	19	1	14	-
291	Proyecto Dignidad	-	10	31	N/A
298	Public Service Regulatory Board	102	46	156	0.50
311	Gaming Commission	548	186	5,200	0.25
329	Social Economic Development Office	63	63	4,908	1.00
Total unprocessed invoices (September 30, 2024)				\$ 422,431	
Ending A/P Balance (September 30, 2024)				\$ 599,336	
% invoices unprocessed (September 30, 2024)				70.5%	
Total unprocessed invoices (August 31, 2024)				\$ 403,969	
Ending A/P Balance (August 31, 2024)				\$ 592,359	
% invoices unprocessed (August 31, 2024)				68.2%	
Increase / (Decrease) in total unprocessed invoices from prior month					4.6%

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 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	35	\$ 492	71	\$ 848	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	809	\$ 9,079
15	Office of the Governor	73	398	11	13	-	-	-	-	-	-	-	-	84	410
16	Office of Management and Budget	79	2,483	9	138	1	10	-	-	-	-	-	-	89	2,631
18	Planning Board	38	583	34	196	20	159	2	5	2	4	1	1	97	947
21	Emergency Management and Disaster Administration Agency	-	-	-	-	-	-	-	-	-	-	1	7	1	7
22	Office of the Commissioner of Insurance	25	205	13	52	-	-	-	-	-	-	-	-	38	257
23	Department of State	24	68	6	13	-	-	-	-	-	-	-	-	30	81
24	Department of the Treasury	74	4,180	4	267	-	-	-	-	-	-	-	-	78	4,446
25	Hacienda (entidad interna - fines de contabilidad)	335	11,545	360	8,631	148	3,835	231	1,890	186	650	332	841	1,592	27,392
26	Retirement System for Government Employees and the Judiciary (Central System)	8	22	36	100	26	60	36	244	26	326	-	-	132	752
28	Commonwealth Election Commission	230	5,944	92	845	5	39	2	74	8	144	50	58	387	7,105
30	Office of Administration and Transformation of Human Resources in the Government of PR	17	49	9	5	4	2	1	0	1	1	2	6	34	63
31	General Services Administration	78	3,832	101	1,138	4	6	2	0	-	-	-	-	185	4,976
34	Investigation, Prosecution and Appeals Commission	9	2	2	0	-	-	-	-	-	-	-	-	11	2
37	Civil Rights Commission	3	3	-	-	-	-	-	-	-	-	-	-	3	3
38	Department of Justice	133	429	250	647	11	8	-	-	-	-	2	1	396	1,085
40	Puerto Rico Police Department	1	5	-	-	-	-	-	-	-	-	-	-	1	5
43	Puerto Rico National Guard	241	921	332	1,632	2	-	2	18	1	-	1	-	579	2,571
45	Department of Public Safety	749	8,066	743	4,357	420	1,634	44	60	1	1	2	0	1,959	14,119
49	Department of Transportation and Public Works	294	14,878	91	7,028	7	123	22	2,530	-	-	-	-	414	24,559
50	Department of Natural and Environmental Resources	256	5,444	242	5,412	8	183	-	-	-	-	4	4	510	11,043
55	Department of Agriculture	132	308	200	1,495	90	310	73	143	2	0	6	2	503	2,257
60	Citizen's Advocate Office (Ombudsman)	4	4	-	-	-	-	-	-	-	-	-	-	4	4
62	Cooperative Development Commission	3	1	1	8	-	-	-	-	-	-	-	-	4	8
67	Department of Labor and Human Resources	258	3,583	285	2,743	14	51	1	0	-	-	2	6	560	6,383
68	Labor Relations Board	4	2	-	-	-	-	-	-	-	-	-	-	4	2
69	Department of Consumer Affairs	9	18	5	3	-	-	-	-	-	-	-	-	14	21
71	Department of Health	2,570	23,473	2,826	23,739	3,473	17,170	2,509	35,792	2,954	43,043	7,237	37,830	21,569	181,048
75	Office of the Financial Institutions Commissioner	8	19	-	-	-	-	-	-	-	-	-	-	8	19
78	Department of Housing	169	1,858	18	19	-	-	-	-	-	-	1	6	188	1,883
81	Department of Education	8	2,837	58	492	99	1,183	85	475	126	437	2,821	6,836	3,197	12,261
87	Department of Sports and Recreation	73	1,383	35	1,711	2	-	-	-	-	-	-	-	110	3,094
95	Mental Health and Addiction Services Administration	554	3,147	191	740	129	220	242	202	180	160	231	315	1,527	4,784
96	Women's Advocate Office	30	429	22	172	-	-	-	-	-	-	-	-	52	601
105	Industrial Commission	18	99	42	174	33	203	161	422	14	32	3	6	271	936
120	Veterans Advocate Office	12	80	27	235	42	340	18	62	27	2,268	76	1,537	202	4,524
122	Department of the Family	568	3,974	568	3,097	7	80	-	-	2	0	-	-	1,145	7,152
123	Families and Children Administration	199	8,765	231	1,282	75	137	3	5	1	1	1	1	510	10,190
124	Minors Support Administration	48	937	16	219	4	15	-	-	-	-	-	-	68	1,170
126	Vocational Rehabilitation Administration	788	2,438	630	819	284	354	1	0	-	-	3	6	1,706	3,616
127	Administration for Socioeconomic Development of the Family	91	4,580	50	1,653	2	5	-	-	-	-	-	-	143	6,238
137	Department of Correction and Rehabilitation	269	5,863	60	1,816	2	5	1	0	-	-	-	-	332	7,684
139	Parole Board	1	2	-	-	-	-	-	-	-	-	-	-	1	2
143	Ofic protecc y defensa pers imp	11	24	50	368	1	0	-	-	-	-	-	-	62	392
152	Elderly and Retired People Advocate Office	76	533	40	199	31	108	4	1	-	-	-	-	151	841
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	12	27	33	51	8	12	1	1	-	-	-	-	54	90
155	State Historic Preservation Office	30	544	8	91	2	1	-	-	-	-	-	-	40	635
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	7	19	4	1	-	-	-	-	-	-	-	-	11	21
241	Administration for the Care and Development of the Childhood	166	3,931	218	4,682	134	739	34	252	5	5	8	7	565	9,615
242	PPD Central Committee	8	42	6	18	-	-	-	-	-	-	-	-	14	59
266	Office of Public Security Affairs	4	140	5	2	-	-	-	-	-	-	-	-	9	142
271	Office of Information and Communication Technologies	163	30,719	80	2,033	52	2,046	1	93	-	-	-	-	296	34,891
279	COM APELATIVA SERVICIO PUBLICO	10	8	-	-	-	-	-	-	-	-	-	-	10	8
281	Office of the Electoral Comptroller	1	14	-	-	-	-	-	-	-	-	-	-	1	14
291	Proyecto Dignidad	10	31	-	-	-	-	-	-	-	-	-	-	10	31
298	Public Service Regulatory Board	42	153	4	3	-	-	-	-	-	-	-	-	46	156
311	Gaming Commission	148	2,890	37	2,310	1	0	-	-	-	-	-	-	186	5,200
329	Social Economic Development Office	23	4,432	39	473	1	3	-	-	-	-	-	-	63	4,908
Total		9,231	166,852	8,209	81,987	5,240	31,735	3,615	45,060	3,678	48,491	11,113	48,305	41,086	\$ 422,431