

DEPARTMENT OF THE TREASURY
GOVERNMENT OF PUERTO RICO



Requirement 2 (E)
Invoice Processing KPI's
For the month of December FY2025

Disclaimer

- *The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*

Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course

- *This document does not constitute an audit of compliance with any federal law, rule or regulation.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.*
- *Continuous efforts are being made to enhance data integrity progressively.*

Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
December 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 December 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	\$194,535		7.25
049	Department of Transportation and Public Works	32,872		1.00
025	Hacienda (entidad interna - fines de contabilidad)	25,775		0.75
050	Department of Natural and Environmental Resources	16,297		1.50
045	Department of Public Safety	14,621		2.00
Total Top Five		\$284,101		
All Other		154,141		
Total All Agencies		\$438,241		

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	\$6,815		8.50
014	Environmental Quality Board	9,941		8.00
071	Department of Health	194,535		7.25
105	Industrial Commission	781		5.25
126	Vocational Rehabilitation Administration	4,995		3.75
Total Top Five		\$217,066		
All Other		221,175		
Total All Agencies		\$438,241		

Historical Information

	October	November	December
Total Unprocessed Invoices	\$427,098	\$482,521	\$438,241
Ending A/P Balance	623,865	724,415	620,827
Percentage of Invoices Unprocessed	68%	67%	71%
MoM Change in Unprocessed Invoices	1.1%	13.0%	(9.2)%

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

ID	Agency	LTM December FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 12/31/2024	Total Count	
14	Environmental Quality Board	106	845	\$ 9,941	8.00
15	Office of the Governor	281	64	148	0.25
16	Office of Management and Budget	97	103	3,982	1.00
18	Planning Board	65	72	1,307	1.00
22	Office of the Commissioner of Insurance	47	24	159	0.50
23	Department of State	131	90	2,382	0.75
24	Department of the Treasury	463	142	7,561	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,280	1,064	25,775	0.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	145	764	N/A
28	Commonwealth Election Commission	160	556	4,881	3.50
30	Office of Administration and Transformation of Human Resources in the Government c	33	26	84	0.75
31	General Services Administration	101	142	2,837	1.50
34	Investigation, Prosecution and Appeals Commission	8	16	3	2.00
37	Civil Rights Commission	15	10	18	0.75
38	Department of Justice	332	231	1,490	0.75
43	Puerto Rico National Guard	517	290	2,088	0.50
45	Department of Public Safety	1,407	2,800	14,621	2.00
49	Department of Transportation and Public Works	708	681	32,872	1.00
50	Department of Natural and Environmental Resources	471	758	16,297	1.50
55	Department of Agriculture	174	557	2,758	3.25
60	Citizen's Advocate Office (Ombudsman)	24	8	6	0.25
62	Cooperative Development Commission	24	4	2	0.25
67	Department of Labor and Human Resources	432	853	9,996	2.00
68	Labor Relations Board	11	3	15	0.25
69	Department of Consumer Affairs	93	11	12	-
71	Department of Health	3,139	22,888	194,535	7.25
75	Office of the Financial Institutions Commissioner	90	9	13	-
78	Department of Housing	329	234	2,054	0.75
81	Department of Education	14,562	3,210	12,127	0.25
87	Department of Sports and Recreation	498	170	3,203	0.25
95	Mental Health and Addiction Services Administration	2,460	1,720	8,893	0.75
96	Women's Advocate Office	98	11	67	-
105	Industrial Commission	45	237	781	5.25

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of December 31, 2024

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal			Estimated Months to Process Complete Invoice Backlog
		LTM December FY25 Monthly Average Processed Vouchers	as of 12/31/2024 Total Count Total Amount		
120	Veterans Advocate Office	34	291	6,815	8.50
122	Department of the Family	448	656	4,606	1.50
123	Families and Children Administration	454	639	9,010	1.50
124	Minors Support Administration	72	69	2,797	1.00
126	Vocational Rehabilitation Administration	697	2,542	4,995	3.75
127	Administration for Socioeconomic Development of the Family	155	218	8,481	1.50
137	Department of Correction and Rehabilitation	888	406	8,702	0.50
139	Parole Board	14	4	2	0.25
143	Ofic protec y defensa pers imp	-	91	401	N/A
152	Elderly and Retired People Advocate Office	451	188	811	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	34	48	66	1.50
155	State Historic Preservation Office	42	29	1,107	0.75
220	Correctional Health	64	2	1	-
226	Joint Special Counsel on Legislative Donations	15	4	0	0.25
231	Health Advocate Office	17	9	5	0.50
241	Administration for the Care and Development of the Childhood	255	554	6,534	2.25
242	PPD Central Committee	-	133	1,388	N/A
243	PNP Central Committee	3	6	1,657	2.00
244	PIP Central Committee	19	14	79	0.75
266	Office of Public Security Affairs	40	8	17	0.25
271	Office of Information and Communication Technologies	74	246	7,419	3.25
279	COM APELATIVA SERVICIO PUBLICO	17	23	42	1.25
281	Office of the Electoral Comptroller	18	10	91	0.50
291	Proyecto Dignidad	14	24	127	1.75
298	Public Service Regulatory Board	115	30	151	0.25
311	Gaming Commission	518	257	6,878	0.50
329	Social Economic Development Office	69	102	4,320	1.50
391	Movimiento Victoria Ciudadana	14	16	69	1.25
Total unprocessed invoices (December 31, 2024)				\$ 438,241	
Ending A/P Balance (December 31, 2024)				\$ 620,827	
% invoices unprocessed (December 31, 2024)				70.6%	
Total unprocessed invoices (November 30, 2024)				\$ 482,521	
Ending A/P Balance (November 30, 2024)				\$ 724,415	
% invoices unprocessed (November 30, 2024)				66.6%	
Increase / (Decrease) in total unprocessed invoices from prior month				(9.2)%	

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 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	75	\$ 1,425	67	\$ 777	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	845	\$ 9,941
15	Office of the Governor	64	148	-	-	-	-	-	-	-	-	-	-	64	148
16	Office of Management and Budget	103	3,982	-	-	-	-	-	-	-	-	-	-	103	3,982
18	Planning Board	70	1,302	2	5	-	-	-	-	-	-	-	-	72	1,307
22	Office of the Commissioner of Insurance	24	159	-	-	-	-	-	-	-	-	-	-	24	159
23	Department of State	90	2,382	-	-	-	-	-	-	-	-	-	-	90	2,382
24	Department of the Treasury	133	7,056	9	505	-	-	-	-	-	-	-	-	142	7,561
25	Hacienda (entidad interna - fines de contabilidad)	584	18,151	258	5,848	52	797	67	543	27	234	76	202	1,064	25,775
26	Retirement System for Government Employees and the Judiciary (Central System)	22	65	36	100	25	28	36	244	26	326	-	-	145	764
28	Commonwealth Election Commission	398	3,715	93	850	5	39	2	74	8	144	50	58	556	4,881
30	Office of Administration and Transformation of Human Resources in the Government of PR	10	70	8	5	4	2	1	0	1	1	2	6	26	84
31	General Services Administration	112	2,755	24	76	4	6	2	0	-	-	-	-	142	2,837
34	Investigation, Prosecution and Appeals Commission	14	3	2	0	-	-	-	-	-	-	-	-	16	3
37	Civil Rights Commission	10	18	-	-	-	-	-	-	-	-	-	-	10	18
38	Department of Justice	224	1,482	7	7	-	-	-	-	-	-	-	-	231	1,490
43	Puerto Rico National Guard	275	2,061	9	9	2	-	2	18	1	-	1	-	290	2,088
45	Department of Public Safety	1,609	10,134	736	3,340	410	1,087	42	59	1	1	2	0	2,800	14,621
49	Department of Transportation and Public Works	604	28,761	73	4,047	4	65	-	-	-	-	-	-	681	32,872
50	Department of Natural and Environmental Resources	512	10,974	233	5,132	8	179	1	8	-	-	4	4	758	16,297
55	Department of Agriculture	189	810	198	1,494	90	310	72	143	2	0	6	2	557	2,758
60	Citizen's Advocate Office (Ombudsman)	8	6	-	-	-	-	-	-	-	-	-	-	8	6
62	Cooperative Development Commission	4	2	-	-	-	-	-	-	-	-	-	-	4	2
67	Department of Labor and Human Resources	570	7,382	266	2,557	14	51	1	0	-	-	2	6	853	9,996
68	Labor Relations Board	3	15	-	-	-	-	-	-	-	-	-	-	3	15
69	Department of Consumer Affairs	11	12	-	-	-	-	-	-	-	-	-	-	11	12
71	Department of Health	4,208	41,051	2,567	20,455	3,449	16,498	2,494	35,726	2,939	42,999	7,231	37,806	22,888	194,535
75	Office of the Financial Institutions Commissioner	9	13	-	-	-	-	-	-	-	-	-	-	9	13
78	Department of Housing	233	2,048	-	-	-	-	-	-	-	-	1	6	234	2,054
81	Department of Education	10	2,843	41	458	98	715	114	837	126	437	2,821	6,836	3,210	12,127
87	Department of Sports and Recreation	161	3,178	7	25	2	-	-	-	-	-	-	-	170	3,203
95	Mental Health and Addiction Services Administration	795	7,570	146	452	128	216	241	199	179	141	231	315	1,720	8,893
96	Women's Advocate Office	11	67	-	-	-	-	-	-	-	-	-	-	11	67
105	Industrial Commission	60	396	21	65	12	17	132	279	9	18	3	6	237	781
120	Veterans Advocate Office	103	2,380	26	247	42	340	17	42	27	2,268	76	1,537	291	6,815
122	Department of the Family	626	4,567	22	34	5	3	3	2	-	-	-	-	656	4,606
123	Families and Children Administration	382	8,400	197	468	52	136	6	4	1	1	1	1	639	9,010
124	Minors Support Administration	52	2,596	13	186	4	15	-	-	-	-	-	-	69	2,797
126	Vocational Rehabilitation Administration	1,635	3,839	624	807	279	343	1	0	-	-	3	6	2,542	4,995
127	Administration for Socioeconomic Development of the Family	174	7,620	43	859	1	3	-	-	-	-	-	-	218	8,481
137	Department of Correction and Rehabilitation	349	7,907	49	605	4	65	3	63	1	63	-	-	406	8,702
139	Parole Board	4	2	-	-	-	-	-	-	-	-	-	-	4	2
143	Ofic protec y defensa pers imp	37	33	52	369	2	0	-	-	-	-	-	-	91	401
152	Elderly and Retired People Advocate Office	119	580	34	123	31	108	4	1	-	-	-	-	188	811
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	30	42	14	14	3	9	1	1	-	-	-	-	48	66
155	State Historic Preservation Office	28	1,107	1	0	-	-	-	-	-	-	-	-	29	1,107
220	Correctional Health	-	-	2	1	-	-	-	-	-	-	-	-	2	1
226	Joint Special Counsel on Legislative Donations	-	-	1	0	1	0	2	0	-	-	-	-	4	0
231	Health Advocate Office	9	5	-	-	-	-	-	-	-	-	-	-	9	5
241	Administration for the Care and Development of the Childhood	276	4,247	123	1,628	108	395	34	252	5	5	8	7	554	6,534
242	PPD Central Committee	124	1,367	9	21	-	-	-	-	-	-	-	-	133	1,388
243	PNP Central Committee	6	1,657	-	-	-	-	-	-	-	-	-	-	6	1,657
244	PIP Central Committee	14	79	-	-	-	-	-	-	-	-	-	-	14	79
266	Office of Public Security Affairs	8	17	-	-	-	-	-	-	-	-	-	-	8	17
271	Office of Information and Communication Technologies	121	3,361	72	1,920	52	2,046	1	93	-	-	-	-	246	7,419
279	COM APELATIVA SERVICIO PUBLICO	23	42	-	-	-	-	-	-	-	-	-	-	23	42
281	Office of the Electoral Comptroller	10	91	-	-	-	-	-	-	-	-	-	-	10	91
291	Proyecto Dignidad	24	127	-	-	-	-	-	-	-	-	-	-	24	127
298	Public Service Regulatory Board	30	151	-	-	-	-	-	-	-	-	-	-	30	151
311	Gaming Commission	256	6,877	1	0	-	-	-	-	-	-	-	-	257	6,878
329	Social Economic Development Office	62	3,844	39	473	1	3	-	-	-	-	-	-	102	4,320
391	Movimiento Victoria Ciudadana	16	69	-	-	-	-	-	-	-	-	-	-	16	69
Total		15,723	221,040	6,125	53,961	4,987	26,168	3,416	41,380	3,495	48,057	10,847	47,634	44,593	\$ 438,241