

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

- *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*
- *Continuous efforts are being made to enhance data integrity progressively.*

Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
April 30, 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.

Puerto Rico Department of Treasury | Hacienda
Unprocessed Invoices Backlog Executive Summary as of April 30, 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	\$188,781	7.25
049	Department of Transportation and Public Works	34,668	1.00
025	Hacienda (entidad interna - fines de contabilidad)	33,939	0.75
050	Department of Natural and Environmental Resources	18,155	1.75
045	Department of Public Safety	17,390	1.50
Total Top Five		\$292,932	
All Other		156,683	
Total All Agencies		\$449,615	

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	\$7,750	10.00
014	Environmental Quality Board	10,363	8.75
071	Department of Health	188,781	7.25
105	Industrial Commission	639	4.75
126	Vocational Rehabilitation Administration	5,894	3.75
Total Top Five		\$213,426	
All Other		236,189	
Total All Agencies		\$449,615	

Historical Information

	February	March	April
Total Unprocessed Invoices	\$426,733	\$437,506	\$449,615
Ending A/P Balance	594,507	655,844	629,919
Percentage of Invoices Unprocessed	72%	67%	71%
MoM Change in Unprocessed Invoices	(0.4)%	2.5%	2.8%

Puerto Rico Department of Treasury | Hacienda**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2025***(figures in thousands)*

ID	Agency	LTM April FY25	Unprocessed Invoices In AP Portal as of 04/30/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	98	850	\$ 10,363	8.75
15	Office of the Governor	221	60	231	0.25
16	Office of Management and Budget	92	108	5,762	1.25
18	Planning Board	61	81	2,580	1.25
22	Office of the Commissioner of Insurance	46	11	22	0.25
23	Department of State	127	54	239	0.50
24	Department of the Treasury	450	147	6,986	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,555	1,330	33,939	0.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	2	N/A
28	Commonwealth Election Commission	172	450	3,478	2.50
30	Office of Administration and Transformation of Human Resources in the Government	31	28	255	1.00
31	General Services Administration	99	213	3,637	2.25
34	Investigation, Prosecution and Appeals Commission	7	17	5	2.50
37	Civil Rights Commission	16	1	2	-
38	Department of Justice	311	317	1,625	1.00
43	Puerto Rico National Guard	507	468	2,145	1.00
45	Department of Public Safety	1,457	2,251	17,390	1.50
49	Department of Transportation and Public Works	691	717	34,668	1.00
50	Department of Natural and Environmental Resources	528	889	18,155	1.75
55	Department of Agriculture	146	307	2,747	2.00
60	Citizen's Advocate Office (Ombudsman)	23	14	48	0.50
67	Department of Labor and Human Resources	464	1,707	15,361	3.75
68	Labor Relations Board	10	2	1	0.25
69	Department of Consumer Affairs	88	24	28	0.25
71	Department of Health	3,151	22,903	188,781	7.25
75	Office of the Financial Institutions Commissioner	89	7	13	-
78	Department of Housing	311	146	1,426	0.50
81	Department of Education	13,887	3,156	11,166	0.25
87	Department of Sports and Recreation	421	216	8,451	0.50
95	Mental Health and Addiction Services Administration	2,245	1,512	4,804	0.75
96	Women's Advocate Office	91	20	324	0.25
105	Industrial Commission	47	226	639	4.75

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2025

(figures in thousands)

ID	Agency	LTM April FY25	Unprocessed Invoices In AP Portal as of 04/30/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	31	313	7,750	10.00
122	Department of the Family	442	677	5,815	1.50
123	Families and Children Administration	437	713	9,822	1.75
124	Minors Support Administration	75	107	2,292	1.50
126	Vocational Rehabilitation Administration	679	2,540	5,894	3.75
127	Administration for Socioeconomic Development of the Family	146	207	5,189	1.50
137	Department of Correction and Rehabilitation	896	547	7,474	0.50
139	Parole Board	11	3	2	0.25
143	Ofic protec y defensa pers imp	-	121	582	N/A
152	Elderly and Retired People Advocate Office	432	134	509	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	32	9	8	0.25
155	State Historic Preservation Office	42	42	1,333	1.00
220	Correctional Health	54	2	3	-
226	Joint Special Counsel on Legislative Donations	10	16	15	1.50
231	Health Advocate Office	16	13	12	0.75
241	Administration for the Care and Development of the Childhood	269	432	4,484	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	15	0	0.75
271	Office of Information and Communication Technologies	79	259	8,501	3.25
279	COM APELATIVA SERVICIO PUBLICO	20	13	41	0.75
281	Office of the Electoral Comptroller	17	5	18	0.25
291	Proyecto Dignidad	19	15	90	0.75
298	Public Service Regulatory Board	116	24	76	0.25
311	Gaming Commission	514	163	3,216	0.25
329	Social Economic Development Office	59	129	7,926	2.25
391	Movimiento Victoria Ciudadana	18	22	78	1.25
-					
Total unprocessed invoices (April 30, 2025)			\$	449,615	
Ending A/P Balance (April 30, 2025)			\$	629,919	
% invoices unprocessed (April 30, 2025)					71.4%
Total unprocessed invoices (March 31, 2025)			\$	437,506	
Ending A/P Balance (March 31, 2025)			\$	655,844	
% invoices unprocessed (March 31, 2025)					66.7%
Increase / (Decrease) in total unprocessed invoices from prior month					2.8%

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 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	84	\$ 1,884	63	\$ 739	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	850	\$ 10,363
15	Office of the Governor	60	231	-	-	-	-	-	-	-	-	-	-	60	231
16	Office of Management and Budget	108	5,762	-	-	-	-	-	-	-	-	-	-	108	5,762
18	Planning Board	81	2,580	-	-	-	-	-	-	-	-	-	-	81	2,580
22	Office of the Commissioner of Insurance	11	22	-	-	-	-	-	-	-	-	-	-	11	22
23	Department of State	54	239	-	-	-	-	-	-	-	-	-	-	54	239
24	Department of the Treasury	144	6,976	3	9	-	-	-	-	-	-	-	-	147	6,986
25	Hacienda (entidad interna - fines de contabilidad)	908	26,448	200	5,714	52	797	67	543	27	234	76	202	1,330	33,939
26	Retirement System for Government Employees and the Judiciary (Central System)	2	2	-	-	-	-	-	-	-	-	-	-	2	2
28	Commonwealth Election Commission	288	2,310	97	852	5	39	2	74	8	144	50	58	450	3,478
30	Office of Administration and Transformation of Human Resources in the Government of PR	13	241	7	5	4	2	1	0	1	1	2	6	28	255
31	General Services Administration	183	3,555	24	76	4	6	2	0	-	-	-	-	213	3,637
34	Investigation, Prosecution and Appeals Commission	15	5	2	0	-	-	-	-	-	-	-	-	17	5
37	Civil Rights Commission	1	2	-	-	-	-	-	-	-	-	-	-	1	2
38	Department of Justice	310	1,616	7	9	-	-	-	-	-	-	-	-	317	1,625
43	Puerto Rico National Guard	462	2,141	2	4	2	-	-	-	1	-	1	-	468	2,145
45	Department of Public Safety	1,764	14,683	458	2,686	26	20	-	-	1	1	2	0	2,251	17,390
49	Department of Transportation and Public Works	674	31,508	31	2,785	11	371	1	3	-	-	-	-	717	34,668
50	Department of Natural and Environmental Resources	642	12,822	225	5,126	8	179	-	-	-	-	14	29	889	18,155
55	Department of Agriculture	192	1,421	113	1,324	-	-	2	2	-	-	-	-	307	2,747
60	Citizen's Advocate Office (Ombudsman)	14	48	-	-	-	-	-	-	-	-	-	-	14	48
67	Department of Labor and Human Resources	1,564	13,723	142	1,633	1	5	-	-	-	-	-	-	1,707	15,361
68	Labor Relations Board	2	1	-	-	-	-	-	-	-	-	-	-	2	1
69	Department of Consumer Affairs	24	28	-	-	-	-	-	-	-	-	-	-	24	28
71	Department of Health	4,460	36,761	2,374	19,309	3,402	16,222	2,495	35,683	2,940	42,999	7,232	37,807	22,903	188,781
75	Office of the Financial Institutions Commissioner	7	13	-	-	-	-	-	-	-	-	-	-	7	13
78	Department of Housing	143	1,426	-	-	-	-	-	-	-	-	3	1	146	1,426
81	Department of Education	5	2,829	21	384	96	706	101	796	125	437	2,808	6,013	3,156	11,166
87	Department of Sports and Recreation	211	8,449	3	2	2	-	-	-	-	-	-	-	216	8,451
95	Mental Health and Addiction Services Administration	600	3,560	140	405	127	216	237	166	178	141	230	315	1,512	4,804
96	Women's Advocate Office	20	324	-	-	-	-	-	-	-	-	-	-	20	324
105	Industrial Commission	48	154	22	165	12	17	132	279	9	18	3	6	226	639
120	Veterans Advocate Office	124	3,338	27	224	42	340	17	42	27	2,268	76	1,537	313	7,750
122	Department of the Family	666	5,776	9	38	2	1	-	-	-	-	-	-	677	5,815
123	Families and Children Administration	466	9,234	189	447	52	136	4	3	1	1	1	1	713	9,822
124	Minors Support Administration	82	2,073	22	207	3	13	-	-	-	-	-	-	107	2,292
126	Vocational Rehabilitation Administration	1,740	4,869	588	756	208	263	1	0	-	-	3	6	2,540	5,894
127	Administration for Socioeconomic Development of the Family	201	5,161	6	27	-	-	-	-	-	-	-	-	207	5,189
137	Department of Correction and Rehabilitation	494	6,683	44	599	5	66	3	63	1	63	-	-	547	7,474
139	Parole Board	3	2	-	-	-	-	-	-	-	-	-	-	3	2
143	Ofic protec y defensa pers imp	65	212	54	369	2	0	-	-	-	-	-	-	121	582
152	Elderly and Retired People Advocate Office	87	418	24	63	21	27	2	0	-	-	-	-	134	509
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	9	8	-	-	-	-	-	-	-	-	-	-	9	8
155	State Historic Preservation Office	42	1,333	-	-	-	-	-	-	-	-	-	-	42	1,333
220	Correctional Health	2	3	-	-	-	-	-	-	-	-	-	-	2	3
226	Joint Special Counsel on Legislative Donations	12	15	1	0	1	0	2	0	-	-	-	-	16	15
231	Health Advocate Office	13	12	-	-	-	-	-	-	-	-	-	-	13	12
241	Administration for the Care and Development of the Childhood	227	3,491	70	515	95	223	30	243	2	4	8	7	432	4,484
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	15	0	-	-	-	-	-	-	-	-	-	-	15	0
271	Office of Information and Communication Technologies	154	4,568	60	1,805	44	2,035	1	93	-	-	-	-	259	8,501
279	COM APELATIVA SERVICIO PUBLICO	13	41	-	-	-	-	-	-	-	-	-	-	13	41
281	Office of the Electoral Comptroller	5	18	-	-	-	-	-	-	-	-	-	-	5	18
291	Proyecto Dignidad	15	90	-	-	-	-	-	-	-	-	-	-	15	90
298	Public Service Regulatory Board	24	76	-	-	-	-	-	-	-	-	-	-	24	76
311	Gaming Commission	163	3,216	-	-	-	-	-	-	-	-	-	-	163	3,216
329	Social Economic Development Office	90	7,452	38	471	1	3	-	-	-	-	-	-	129	7,926
391	Movimiento Victoria Ciudadana	22	78	-	-	-	-	-	-	-	-	-	-	22	78
Total		17,963	243,130	5,075	46,769	4,323	24,379	3,237	40,784	3,463	47,731	10,838	46,822	44,899	\$ 449,615