

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



**Requirement 2 (E)**  
**Government of Puerto Rico**  
*Invoice Processing KPI's*  
*For the month of January FY2025*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**January 31, 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 January 31, 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	\$188,304		7.25
025	Hacienda (entidad interna - fines de contabilidad)	28,582		0.75
049	Department of Transportation and Public Works	25,793		1.00
050	Department of Natural and Environmental Resources	16,390		1.75
045	Department of Public Safety	14,494		2.00
Total Top Five		\$273,563		
All Other		155,037		
<b>Total All Agencies</b>		<b>\$428,600</b>		

**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	\$7,291		8.75
014	Environmental Quality Board	10,307		8.00
071	Department of Health	188,304		7.25
105	Industrial Commission	787		5.50
126	Vocational Rehabilitation Administration	5,129		4.00
Total Top Five		\$211,818		
All Other		216,782		
<b>Total All Agencies</b>		<b>\$428,600</b>		

**Historical Information**

	November	December	January
Total Unprocessed Invoices	\$482,521	\$438,241	\$428,600
Ending A/P Balance	724,415	620,827	615,908
Percentage of Invoices Unprocessed	67%	71%	70%
MoM Change in Unprocessed Invoices	13.0%	(9.2)%	(2.2)%

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2025**

*(figures in thousands)*

ID	Agency	LTM January FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 01/31/2025		
			Total Count	Total Amount	
14	Environmental Quality Board	105	847	\$ 10,307	8.00
15	Office of the Governor	268	56	192	0.25
16	Office of Management and Budget	99	102	5,110	1.00
18	Planning Board	63	87	2,172	1.50
22	Office of the Commissioner of Insurance	49	17	315	0.25
23	Department of State	131	57	798	0.50
24	Department of the Treasury	454	152	8,764	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,315	1,098	28,582	0.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	149	776	N/A
28	Commonwealth Election Commission	166	563	4,860	3.50
30	Office of Administration and Transformation of Human Resources in the Government	34	36	723	1.00
31	General Services Administration	97	184	723	2.00
34	Investigation, Prosecution and Appeals Commission	8	13	3	1.75
37	Civil Rights Commission	15	7	5	0.50
38	Department of Justice	331	264	2,205	0.75
43	Puerto Rico National Guard	513	154	2,869	0.25
45	Department of Public Safety	1,425	2,672	14,494	2.00
49	Department of Transportation and Public Works	664	654	25,793	1.00
50	Department of Natural and Environmental Resources	483	785	16,390	1.75
55	Department of Agriculture	162	603	3,065	3.75
60	Citizen's Advocate Office (Ombudsman)	23	14	92	0.50
65	Public Services Commission	-	2	1	N/A
67	Department of Labor and Human Resources	442	974	9,563	2.25
68	Labor Relations Board	11	1	0	-
69	Department of Consumer Affairs	94	23	26	0.25
71	Department of Health	3,178	23,307	188,304	7.25
75	Office of the Financial Institutions Commissioner	91	3	10	-
78	Department of Housing	330	175	914	0.50
81	Department of Education	14,650	3,203	12,091	0.25
87	Department of Sports and Recreation	501	199	4,824	0.50
95	Mental Health and Addiction Services Administration	2,441	1,472	6,812	0.50
96	Women's Advocate Office	96	24	82	0.25
105	Industrial Commission	44	246	787	5.50

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2025**

*(figures in thousands)*

ID	Agency	LTM January FY25	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 01/31/2025		
			Total Count	Total Amount	
120	Veterans Advocate Office	35	310	7,291	8.75
122	Department of the Family	447	698	5,293	1.50
123	Families and Children Administration	450	619	10,740	1.50
124	Minors Support Administration	76	67	3,057	1.00
126	Vocational Rehabilitation Administration	704	2,758	5,129	4.00
127	Administration for Socioeconomic Development of the Family	154	153	5,039	1.00
137	Department of Correction and Rehabilitation	928	415	6,138	0.50
139	Parole Board	13	2	0	0.25
143	Ofic protecc y defensa pers imp	-	98	409	N/A
152	Elderly and Retired People Advocate Office	454	182	779	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	36	17	20	0.50
155	State Historic Preservation Office	43	34	1,792	0.75
220	Correctional Health	64	2	1	-
226	Joint Special Counsel on Legislative Donations	14	8	6	0.50
231	Health Advocate Office	16	6	21	0.50
241	Administration for the Care and Development of the Childhood	262	519	6,481	2.00
242	PPD Central Committee	-	133	1,388	N/A
243	PNP Central Committee	5	12	1,833	2.50
244	PIP Central Committee	20	8	0	0.50
266	Office of Public Security Affairs	40	7	7	0.25
271	Office of Information and Communication Technologies	79	218	6,458	2.75
279	COM APELATIVA SERVICIO PUBLICO	19	8	34	0.50
281	Office of the Electoral Comptroller	17	7	21	0.50
291	Proyecto Dignidad	16	15	95	1.00
298	Public Service Regulatory Board	117	18	91	0.25
311	Gaming Commission	525	196	10,373	0.25
329	Social Economic Development Office	67	104	4,384	1.50
391	Movimiento Victoria Ciudadana	18	16	69	1.00
<b>Total unprocessed invoices (January 31, 2025)</b>				<b>\$ 428,600</b>	
Ending A/P Balance (January 31, 2025)				<b>\$ 615,908</b>	
% invoices unprocessed (January 31, 2025)				69.6%	
<b>Total unprocessed invoices (December 31, 2024)</b>				<b>\$ 438,241</b>	
Ending A/P Balance (December 31, 2024)				<b>\$ 620,827</b>	
% invoices unprocessed (December 31, 2024)				70.6%	
Increase / (Decrease) in total unprocessed invoices from prior month					(2.2)%

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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	79	\$ 1,791	65	\$ 776	95	\$ 2,691	137	\$ 2,792	142	\$ 1,420	329	\$ 836	847	\$ 10,307
15	Office of the Governor	56	192	-	-	-	-	-	-	-	-	-	-	56	192
16	Office of Management and Budget	102	5,110	-	-	-	-	-	-	-	-	-	-	102	5,110
18	Planning Board	85	2,167	2	5	-	-	-	-	-	-	-	-	87	2,172
22	Office of the Commissioner of Insurance	17	315	-	-	-	-	-	-	-	-	-	-	17	315
23	Department of State	57	798	-	-	-	-	-	-	-	-	-	-	57	798
24	Department of the Treasury	144	8,302	8	462	-	-	-	-	-	-	-	-	152	8,764
25	Hacienda (entidad interna - fines de contabilidad)	632	21,023	244	5,782	52	797	67	543	27	234	76	202	1,098	28,582
26	Retirement System for Government Employees and the Judiciary (Central System)	26	78	36	100	25	28	36	244	26	326	-	-	149	776
28	Commonwealth Election Commission	404	3,694	94	851	5	39	2	74	8	144	50	58	563	4,860
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	708	8	5	4	2	1	0	1	1	2	6	36	723
31	General Services Administration	154	641	24	76	4	6	2	0	-	-	-	-	184	723
34	Investigation, Prosecution and Appeals Commission	11	3	2	0	-	-	-	-	-	-	-	-	13	3
37	Civil Rights Commission	7	5	-	-	-	-	-	-	-	-	-	-	7	5
38	Department of Justice	258	2,198	6	7	-	-	-	-	-	-	-	-	264	2,205
43	Puerto Rico National Guard	149	2,869	1	-	2	-	-	-	1	-	1	-	154	2,869
45	Department of Public Safety	1,468	9,996	747	3,349	412	1,088	42	59	1	1	2	0	2,672	14,494
49	Department of Transportation and Public Works	575	21,540	72	3,956	7	297	-	-	-	-	-	-	654	25,793
50	Department of Natural and Environmental Resources	530	11,043	232	5,131	8	179	1	8	-	-	14	29	785	16,390
55	Department of Agriculture	235	1,117	198	1,494	90	310	72	143	2	0	6	2	603	3,065
60	Citizen's Advocate Office (Ombudsman)	14	92	-	-	-	-	-	-	-	-	-	-	14	92
65	Public Services Commission	2	1	-	-	-	-	-	-	-	-	-	-	2	1
67	Department of Labor and Human Resources	746	7,401	226	2,157	1	5	1	0	-	-	-	-	974	9,563
68	Labor Relations Board	1	0	-	-	-	-	-	-	-	-	-	-	1	0
69	Department of Consumer Affairs	23	26	-	-	-	-	-	-	-	-	-	-	23	26
71	Department of Health	4,700	35,124	2,497	20,160	3,442	16,485	2,496	35,729	2,940	42,999	7,232	37,807	23,307	188,304
75	Office of the Financial Institutions Commissioner	3	10	-	-	-	-	-	-	-	-	-	-	3	10
78	Department of Housing	174	908	-	-	-	-	-	-	-	-	1	6	175	914
81	Department of Education	10	2,843	33	409	98	715	114	837	126	437	2,822	6,850	3,203	12,091
87	Department of Sports and Recreation	190	4,799	7	25	2	-	-	-	-	-	-	-	199	4,824
95	Mental Health and Addiction Services Administration	547	5,484	147	456	127	216	241	199	179	141	231	315	1,472	6,812
96	Women's Advocate Office	24	82	-	-	-	-	-	-	-	-	-	-	24	82
105	Industrial Commission	68	302	22	165	12	17	132	279	9	18	3	6	246	787
120	Veterans Advocate Office	120	2,855	28	249	42	340	17	42	27	2,268	76	1,537	310	7,291
122	Department of the Family	667	5,253	22	34	6	5	3	2	-	-	-	-	698	5,293
123	Families and Children Administration	371	10,153	188	446	52	136	6	4	1	1	1	1	619	10,740
124	Minors Support Administration	50	2,856	13	186	4	15	-	-	-	-	-	-	67	3,057
126	Vocational Rehabilitation Administration	1,865	3,987	610	793	279	343	1	0	-	-	3	6	2,758	5,129
127	Administration for Socioeconomic Development of the Family	146	5,004	7	35	-	-	-	-	-	-	-	-	153	5,039
137	Department of Correction and Rehabilitation	358	5,343	49	605	4	65	3	63	1	63	-	-	415	6,138
139	Parole Board	2	0	-	-	-	-	-	-	-	-	-	-	2	0
143	Ofic protec y defensa pers imp	44	40	52	369	2	0	-	-	-	-	-	-	98	409
152	Elderly and Retired People Advocate Office	113	547	34	123	31	108	4	1	-	-	-	-	182	779
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	19	1	0	1	0	-	-	-	-	-	-	17	20
155	State Historic Preservation Office	33	1,792	1	0	-	-	-	-	-	-	-	-	34	1,792
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	6	21	-	-	-	-	-	-	-	-	-	-	6	21
241	Administration for the Care and Development of the Childhood	269	4,640	105	1,276	102	302	33	251	2	4	8	7	519	6,481
242	PPD Central Committee	124	1,367	9	21	-	-	-	-	-	-	-	-	133	1,388
243	PNP Central Committee	12	1,833	-	-	-	-	-	-	-	-	-	-	12	1,833
244	PIP Central Committee	8	0	-	-	-	-	-	-	-	-	-	-	8	0
266	Office of Public Security Affairs	7	7	-	-	-	-	-	-	-	-	-	-	7	7
271	Office of Information and Communication Technologies	111	2,504	60	1,821	46	2,041	1	93	-	-	-	-	218	6,458
279	COM APELATIVA SERVICIO PUBLICO	8	34	-	-	-	-	-	-	-	-	-	-	8	34
281	Office of the Electoral Comptroller	7	21	-	-	-	-	-	-	-	-	-	-	7	21
291	Proyecto Dignidad	15	95	-	-	-	-	-	-	-	-	-	-	15	95
298	Public Service Regulatory Board	18	91	-	-	-	-	-	-	-	-	-	-	18	91
311	Gaming Commission	195	10,372	1	0	-	-	-	-	-	-	-	-	196	10,373
329	Social Economic Development Office	64	3,909	39	473	1	3	-	-	-	-	-	-	104	4,384
391	Movimiento Victoria Ciudadana	16	69	-	-	-	-	-	-	-	-	-	-	16	69
<b>Total</b>		<b>16,159</b>	<b>213,481</b>	<b>5,893</b>	<b>51,797</b>	<b>4,957</b>	<b>26,233</b>	<b>3,414</b>	<b>41,365</b>	<b>3,493</b>	<b>48,057</b>	<b>10,857</b>	<b>47,667</b>	<b>44,773</b>	<b>\$ 428,600</b>