

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**June 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 June 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	\$178,295	7.25
025	Hacienda (entidad interna - fines de contabilidad)	41,696	0.75
049	Department of Transportation and Public Works	37,587	1.25
045	Department of Public Safety	20,804	1.50
050	Department of Natural and Environmental Resources	19,729	2.25
Total Top Five		\$298,111	
All Other		146,247	
<b>Total All Agencies</b>		<b>\$444,357</b>	

**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	\$9,137	8.75
071	Department of Health	178,295	7.25
067	Department of Labor and Human Resources	19,154	5.25
105	Industrial Commission	824	4.50
126	Vocational Rehabilitation Administration	5,261	3.25
Total Top Five		\$212,670	
All Other		231,687	
<b>Total All Agencies</b>		<b>\$444,357</b>	

**Historical Information**

	April	May	June
Total Unprocessed Invoices	\$449,615	\$442,908	\$444,357
Ending A/P Balance	629,919	658,690	613,572
Percentage of Invoices Unprocessed	71%	67%	72%
MoM Change in Unprocessed Invoices	2.8%	(1.5)%	0.3%

## Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	LTM June FY25	Unprocessed Invoices In AP		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Portal as of 06/30/2025	Total Amount	
			Total Count		
14	Environmental Quality Board	99	861	\$ 9,137	8.75
15	Office of the Governor	188	68	133	0.25
16	Office of Management and Budget	94	45	1,278	0.50
18	Planning Board	67	82	2,362	1.25
22	Office of the Commissioner of Insurance	41	12	98	0.25
23	Department of State	130	90	566	0.75
24	Department of the Treasury	455	138	1,879	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,413	1,188	41,696	0.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	3	4	N/A
28	Commonwealth Election Commission	174	465	3,879	2.75
30	Office of Administration and Transformation of Human Resources in the Government	31	19	19	0.50
31	General Services Administration	100	289	1,331	3.00
34	Investigation, Prosecution and Appeals Commission	8	10	5	1.25
37	Civil Rights Commission	16	19	29	1.25
38	Department of Justice	313	355	2,006	1.25
43	Puerto Rico National Guard	500	248	1,401	0.50
45	Department of Public Safety	1,581	2,526	20,804	1.50
49	Department of Transportation and Public Works	674	848	37,587	1.25
50	Department of Natural and Environmental Resources	518	1,114	19,729	2.25
55	Department of Agriculture	130	341	2,658	2.50
60	Citizen's Advocate Office (Ombudsman)	26	6	43	0.25
67	Department of Labor and Human Resources	436	2,249	19,154	5.25
68	Labor Relations Board	11	2	1	0.25
69	Department of Consumer Affairs	89	36	31	0.50
71	Department of Health	3,237	23,144	178,295	7.25
75	Office of the Financial Institutions Commissioner	90	2	21	-
78	Department of Housing	302	127	624	0.50
81	Department of Education	15,887	3,158	8,350	0.25
87	Department of Sports and Recreation	350	200	7,607	0.50
95	Mental Health and Addiction Services Administration	2,199	1,519	4,966	0.75
96	Women's Advocate Office	91	34	603	0.25
105	Industrial Commission	54	237	824	4.50

## Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	LTM June FY25	Unprocessed Invoices In AP		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Portal as of 06/30/2025	Total Amount	
			Total Count		
120	Veterans Advocate Office	35	36	3,686	1.00
122	Department of the Family	451	974	8,511	2.25
123	Families and Children Administration	423	784	9,047	1.75
124	Minors Support Administration	79	118	2,777	1.50
126	Vocational Rehabilitation Administration	668	2,091	5,261	3.25
127	Administration for Socioeconomic Development of the Family	142	215	6,269	1.50
137	Department of Correction and Rehabilitation	953	815	12,940	0.75
139	Parole Board	11	10	14	1.00
143	Ofic protecc y defensa pers imp	-	92	522	N/A
152	Elderly and Retired People Advocate Office	453	116	1,762	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	28	15	19	0.50
155	State Historic Preservation Office	39	53	1,544	1.25
226	Joint Special Counsel on Legislative Donations	9	22	44	2.50
231	Health Advocate Office	14	4	5	0.25
241	Administration for the Care and Development of the Childhood	275	253	2,598	1.00
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
266	Office of Public Security Affairs	31	1	0	-
271	Office of Information and Communication Technologies	77	203	10,010	2.75
279	COM APELATIVA SERVICIO PUBLICO	19	4	3	0.25
281	Office of the Electoral Comptroller	16	5	28	0.25
291	Proyecto Dignidad	19	14	90	0.75
298	Public Service Regulatory Board	110	26	229	0.25
311	Gaming Commission	505	182	1,759	0.25
329	Social Economic Development Office	59	40	6,823	0.75
391	Movimiento Victoria Ciudadana	18	22	78	1.25
<b>Total unprocessed invoices (June 30, 2025)</b>				<b>\$ 444,357</b>	
Ending A/P Balance (June 30, 2025)				<b>\$ 613,572</b>	
% invoices unprocessed (June 30, 2025)					72.4%
<b>Total unprocessed invoices (May 31, 2025)</b>				<b>\$ 442,908</b>	
Ending A/P Balance (May 31, 2025)				<b>\$ 658,690</b>	
% invoices unprocessed (May 31, 2025)					67.2%
Increase / (Decrease) in total unprocessed invoices from prior month					0.3%

Footnotes:

(a) LTM is Last Twelve Months

**Puerto Rico Department of Treasury | Hacienda**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of June 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	105	\$ 1,846	62	\$ 736	87	\$ 1,508	137	\$ 2,792	141	\$ 1,419	329	\$ 836	861	\$ 9,137
15	Office of the Governor	68	133	-	-	-	-	-	-	-	-	-	-	68	133
16	Office of Management and Budget	45	1,278	-	-	-	-	-	-	-	-	-	-	45	1,278
18	Planning Board	81	2,360	-	-	-	-	-	-	1	2	-	-	82	2,362
22	Office of the Commissioner of Insurance	12	98	-	-	-	-	-	-	-	-	-	-	12	98
23	Department of State	89	565	1	1	-	-	-	-	-	-	-	-	90	566
24	Department of the Treasury	136	1,878	2	1	-	-	-	-	-	-	-	-	138	1,879
25	Hacienda (entidad interna - fines de contabilidad)	799	34,263	167	5,656	52	797	67	543	27	234	76	202	1,188	41,696
26	Retirement System for Government Employees and the Judiciary (Central System)	3	4	-	-	-	-	-	-	-	-	-	-	3	4
28	Commonwealth Election Commission	323	2,751	77	814	5	39	2	74	9	144	49	57	465	3,879
30	Office of Administration and Transformation of Human Resources in the Government of PR	4	6	7	5	4	2	1	0	1	1	2	6	19	19
31	General Services Administration	260	1,251	23	73	4	6	2	0	-	-	-	-	289	1,331
34	Investigation, Prosecution and Appeals Commission	9	5	1	0	-	-	-	-	-	-	-	-	10	5
37	Civil Rights Commission	19	29	-	-	-	-	-	-	-	-	-	-	19	29
38	Department of Justice	351	2,003	4	2	-	-	-	-	-	-	-	-	355	2,006
43	Puerto Rico National Guard	243	1,401	1	-	2	-	-	-	1	-	1	-	248	1,401
45	Department of Public Safety	2,049	18,130	449	2,654	25	19	-	-	1	1	2	0	2,526	20,804
49	Department of Transportation and Public Works	807	35,004	30	2,441	10	139	1	3	-	-	-	-	848	37,587
50	Department of Natural and Environmental Resources	876	14,580	222	5,124	7	8	-	-	-	-	9	16	1,114	19,729
55	Department of Agriculture	226	1,332	113	1,324	-	-	2	2	-	-	-	-	341	2,658
60	Citizen's Advocate Office (Ombudsman)	6	43	-	-	-	-	-	-	-	-	-	-	6	43
67	Department of Labor and Human Resources	2,209	18,588	40	566	-	-	-	-	-	-	-	-	2,249	19,154
68	Labor Relations Board	2	1	-	-	-	-	-	-	-	-	-	-	2	1
69	Department of Consumer Affairs	36	31	-	-	-	-	-	-	-	-	-	-	36	31
71	Department of Health	4,966	41,764	2,279	18,107	3,350	14,432	2,427	33,017	2,914	33,619	7,208	37,356	23,144	178,295
75	Office of the Financial Institutions Commissioner	2	21	-	0	-	-	-	-	-	-	-	-	2	21
78	Department of Housing	126	624	1	-	-	-	-	-	-	-	-	-	127	624
81	Department of Education	3	5	21	384	99	709	102	801	125	437	2,808	6,013	3,158	8,350
87	Department of Sports and Recreation	195	7,606	3	2	2	-	-	-	-	-	-	-	200	7,607
95	Mental Health and Addiction Services Administration	625	3,749	138	392	126	212	238	167	177	141	215	305	1,519	4,966
96	Women's Advocate Office	34	603	-	-	-	-	-	-	-	-	-	-	34	603
105	Industrial Commission	60	349	22	165	11	7	132	279	9	18	3	6	237	824
120	Veterans Advocate Office	28	3,680	2	2	-	-	-	-	-	-	6	4	36	3,686
122	Department of the Family	960	8,459	11	39	3	13	-	-	-	-	-	-	974	8,511
123	Families and Children Administration	536	8,462	190	444	52	136	4	3	1	1	1	1	784	9,047
124	Minors Support Administration	93	2,557	22	207	3	13	-	-	-	-	-	-	118	2,777
126	Vocational Rehabilitation Administration	1,569	4,493	339	525	181	242	-	-	-	-	2	1	2,091	5,261
127	Administration for Socioeconomic Development of the Family	209	6,242	6	27	-	-	-	-	-	-	-	-	215	6,269
137	Department of Correction and Rehabilitation	795	12,850	20	90	-	-	-	-	-	-	-	-	815	12,940
139	Parole Board	10	14	-	-	-	-	-	-	-	-	-	-	10	14
143	Ofic protec y defensa pers imp	36	152	54	369	2	0	-	-	-	-	-	-	92	522
152	Elderly and Retired People Advocate Office	82	1,718	17	36	15	7	2	0	-	-	-	-	116	1,762
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	19	-	-	-	-	-	-	-	-	-	-	15	19
155	State Historic Preservation Office	53	1,544	-	-	-	-	-	-	-	-	-	-	53	1,544
226	Joint Special Counsel on Legislative Donations	18	44	1	0	1	0	2	0	-	-	-	-	22	44
231	Health Advocate Office	4	5	-	-	-	-	-	-	-	-	-	-	4	5
241	Administration for the Care and Development of the Childhood	169	2,245	57	313	22	28	3	12	-	-	2	1	253	2,598
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
266	Office of Public Security Affairs	1	0	-	-	-	-	-	-	-	-	-	-	1	0
271	Office of Information and Communication Technologies	109	6,414	52	1,674	42	1,922	-	-	-	-	-	-	203	10,010
279	COM APELATIVA SERVICIO PUBLICO	4	3	-	-	-	-	-	-	-	-	-	-	4	3
281	Office of the Electoral Comptroller	5	28	-	-	-	-	-	-	-	-	-	-	5	28
291	Proyecto Dignidad	14	90	-	-	-	-	-	-	-	-	-	-	14	90
298	Public Service Regulatory Board	26	229	-	-	-	-	-	-	-	-	-	-	26	229
311	Gaming Commission	182	1,759	-	-	-	-	-	-	-	-	-	-	182	1,759
329	Social Economic Development Office	40	6,823	-	-	-	-	-	-	-	-	-	-	40	6,823
391	Movimiento Victoria Ciudadana	22	78	-	-	-	-	-	-	-	-	-	-	22	78
<b>Total</b>		<b>19,899</b>	<b>263,407</b>	<b>4,443</b>	<b>42,194</b>	<b>4,105</b>	<b>20,240</b>	<b>3,122</b>	<b>37,694</b>	<b>3,407</b>	<b>36,017</b>	<b>10,713</b>	<b>44,805</b>	<b>45,689</b>	<b>\$ 444,357</b>