

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**May 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 May 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	\$180,452		7.25
025	Hacienda (entidad interna - fines de contabilidad)	41,287		1.00
049	Department of Transportation and Public Works	38,383		1.25
050	Department of Natural and Environmental Resources	18,203		1.75
067	Department of Labor and Human Resources	16,585		4.50
Total Top Five		\$294,909		
All Other		147,999		
<b>Total All Agencies</b>		<b>\$442,908</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	\$9,207		8.75
071	Department of Health	180,452		7.25
105	Industrial Commission	912		5.00
067	Department of Labor and Human Resources	16,585		4.50
126	Vocational Rehabilitation Administration	6,391		4.25
Total Top Five		\$213,548		
All Other		229,360		
<b>Total All Agencies</b>		<b>\$442,908</b>		

**Historical Information**

	March	April	May
Total Unprocessed Invoices	\$437,506	\$449,615	\$442,908
Ending A/P Balance	655,844	629,919	658,690
Percentage of Invoices Unprocessed	67%	71%	67%
MoM Change in Unprocessed Invoices	2.5%	2.8%	(1.5)%

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## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2025

(figures in thousands)

ID	Agency	LTM May FY25	Unprocessed Invoices In AP Portal as of 05/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	98	854	\$ 9,207	8.75
15	Office of the Governor	221	62	367	0.25
16	Office of Management and Budget	92	93	4,442	1.00
18	Planning Board	61	80	2,171	1.25
22	Office of the Commissioner of Insurance	46	14	23	0.25
23	Department of State	127	100	470	0.75
24	Department of the Treasury	450	128	2,072	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,555	1,449	41,287	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	2	N/A
28	Commonwealth Election Commission	172	450	3,736	2.50
30	Office of Administration and Transformation of Human Resources in the Government	31	31	236	1.00
31	General Services Administration	99	256	3,709	2.50
34	Investigation, Prosecution and Appeals Commission	7	8	2	1.25
37	Civil Rights Commission	16	11	13	0.75
38	Department of Justice	311	351	1,524	1.25
43	Puerto Rico National Guard	507	405	1,625	0.75
45	Department of Public Safety	1,457	2,700	15,984	1.75
49	Department of Transportation and Public Works	704	842	38,383	1.25
50	Department of Natural and Environmental Resources	529	959	18,203	1.75
55	Department of Agriculture	151	308	2,593	2.00
60	Citizen's Advocate Office (Ombudsman)	26	14	59	0.50
62	Cooperative Development Commission	19	2	8	-
67	Department of Labor and Human Resources	446	1,970	16,585	4.50
68	Labor Relations Board	11	1	0	-
69	Department of Consumer Affairs	89	24	41	0.25
71	Department of Health	3,184	23,159	180,452	7.25
75	Office of the Financial Institutions Commissioner	90	6	14	-
78	Department of Housing	305	149	1,275	0.50
81	Department of Education	14,361	3,160	11,173	0.25
87	Department of Sports and Recreation	372	239	8,841	0.75
95	Mental Health and Addiction Services Administration	2,211	1,622	6,107	0.75
96	Women's Advocate Office	92	33	450	0.25

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## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2025

(figures in thousands)

ID	Agency	LTM May FY25	Unprocessed Invoices In AP Portal as of 05/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
105	Industrial Commission	49	241	912	5.00
120	Veterans Advocate Office	35	30	3,480	0.75
122	Department of the Family	448	836	6,842	1.75
123	Families and Children Administration	425	766	9,357	1.75
124	Minors Support Administration	76	119	2,274	1.50
126	Vocational Rehabilitation Administration	660	2,823	6,391	4.25
127	Administration for Socioeconomic Development of the Family	144	204	5,238	1.50
137	Department of Correction and Rehabilitation	916	630	10,644	0.75
139	Parole Board	11	8	7	0.75
143	Ofic protec y defensa pers imp	-	137	598	N/A
152	Elderly and Retired People Advocate Office	449	132	423	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	30	13	16	0.50
155	State Historic Preservation Office	41	65	971	1.50
220	Correctional Health	53	2	3	-
226	Joint Special Counsel on Legislative Donations	9	15	6	1.75
241	Administration for the Care and Development of the Childhood	265	449	4,486	1.75
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	3	3	-
271	Office of Information and Communication Technologies	78	220	9,906	2.75
279	COM APELATIVA SERVICIO PUBLICO	18	12	41	0.75
281	Office of the Electoral Comptroller	17	6	18	0.25
291	Proyecto Dignidad	19	14	90	0.75
298	Public Service Regulatory Board	116	40	164	0.25
311	Gaming Commission	512	166	496	0.25
329	Social Economic Development Office	58	75	6,192	1.25
391	Movimiento Victoria Ciudadana	18	22	78	1.25
<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%	
<b>Total unprocessed invoices (April 30, 2025)</b>			\$	<b>449,615</b>	
Ending A/P Balance (April 30, 2025)			\$	<b>629,919</b>	
% invoices unprocessed (April 30, 2025)				71.4%	
Increase / (Decrease) in total unprocessed invoices from prior month				(1.5)%	

Footnotes:

(a) LTM is Last Twelve Months

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 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	97	\$ 1,913	63	\$ 739	87	\$ 1,508	137	\$ 2,792	141	\$ 1,419	329	\$ 836	854	\$ 9,207
15	Office of the Governor	62	367	-	-	-	-	-	-	-	-	-	-	62	367
16	Office of Management and Budget	93	4,442	-	-	-	-	-	-	-	-	-	-	93	4,442
18	Planning Board	80	2,171	-	-	-	-	-	-	-	-	-	-	80	2,171
22	Office of the Commissioner of Insurance	14	23	-	-	-	-	-	-	-	-	-	-	14	23
23	Department of State	99	470	1	0	-	-	-	-	-	-	-	-	100	470
24	Department of the Treasury	126	2,071	2	1	-	-	-	-	-	-	-	-	128	2,072
25	Hacienda (entidad interna - fines de contabilidad)	1,044	33,845	183	5,665	52	797	67	543	27	234	76	202	1,449	41,287
26	Retirement System for Government Employees and the Judiciary (Central System)	2	2	-	-	-	-	-	-	-	-	-	-	2	2
28	Commonwealth Election Commission	290	2,581	96	841	5	39	2	74	8	144	49	57	450	3,736
30	Office of Administration and Transformation of Human Resources in the Government of PR	16	222	7	5	4	2	1	0	1	1	2	6	31	236
31	General Services Administration	227	3,629	23	73	4	6	2	0	-	-	-	-	256	3,709
34	Investigation, Prosecution and Appeals Commission	7	2	1	0	-	-	-	-	-	-	-	-	8	2
37	Civil Rights Commission	11	13	-	-	-	-	-	-	-	-	-	-	11	13
38	Department of Justice	344	1,515	7	9	-	-	-	-	-	-	-	-	351	1,524
43	Puerto Rico National Guard	400	1,625	1	-	2	-	-	-	1	-	1	-	405	1,625
45	Department of Public Safety	2,213	13,277	458	2,686	26	20	-	-	1	1	2	0	2,700	15,984
49	Department of Transportation and Public Works	800	35,494	30	2,515	11	371	1	3	-	-	-	-	842	38,383
50	Department of Natural and Environmental Resources	719	13,049	222	5,124	7	8	-	-	-	-	11	21	959	18,203
55	Department of Agriculture	193	1,267	113	1,324	-	-	2	2	-	-	-	-	308	2,593
60	Citizen's Advocate Office (Ombudsman)	14	59	-	-	-	-	-	-	-	-	-	-	14	59
62	Cooperative Development Commission	2	8	-	-	-	-	-	-	-	-	-	-	2	8
67	Department of Labor and Human Resources	1,930	16,019	40	566	-	-	-	-	-	-	-	-	1,970	16,585
68	Labor Relations Board	1	0	-	-	-	-	-	-	-	-	-	-	1	0
69	Department of Consumer Affairs	24	41	-	-	-	-	-	-	-	-	-	-	24	41
71	Department of Health	4,919	43,820	2,329	18,229	3,355	14,439	2,433	33,019	2,917	33,621	7,206	37,324	23,159	180,452
75	Office of the Financial Institutions Commissioner	6	14	-	-	-	-	-	-	-	-	-	-	6	14
78	Department of Housing	143	1,274	3	0	-	-	-	-	-	-	3	1	149	1,275
81	Department of Education	5	2,829	21	384	99	709	102	801	125	437	2,808	6,013	3,160	11,173
87	Department of Sports and Recreation	234	8,839	3	2	2	-	-	-	-	-	-	-	239	8,841
95	Mental Health and Addiction Services Administration	714	4,877	137	395	127	212	237	166	177	141	230	315	1,622	6,107
96	Women's Advocate Office	33	450	-	-	-	-	-	-	-	-	-	-	33	450
105	Industrial Commission	64	438	22	165	11	7	132	279	9	18	3	6	241	912
120	Veterans Advocate Office	22	3,473	2	2	-	-	-	-	-	-	6	4	30	3,480
122	Department of the Family	824	6,791	9	38	3	13	-	-	-	-	-	-	836	6,842
123	Families and Children Administration	517	8,769	191	448	52	136	4	3	1	1	1	1	766	9,357
124	Minors Support Administration	94	2,054	22	207	3	13	-	-	-	-	-	-	119	2,274
126	Vocational Rehabilitation Administration	2,025	5,378	588	756	206	252	1	0	-	-	3	6	2,823	6,391
127	Administration for Socioeconomic Development of the Family	198	5,211	6	27	-	-	-	-	-	-	-	-	204	5,238
137	Department of Correction and Rehabilitation	585	9,866	39	592	2	60	3	63	1	63	-	-	630	10,644
139	Parole Board	8	7	-	-	-	-	-	-	-	-	-	-	8	7
143	Ofic protec y defensa pers imp	81	228	54	369	2	0	-	-	-	-	-	-	137	598
152	Elderly and Retired People Advocate Office	85	333	24	63	21	27	2	0	-	-	-	-	132	423
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	13	16	-	-	-	-	-	-	-	-	-	-	13	16
155	State Historic Preservation Office	65	971	-	-	-	-	-	-	-	-	-	-	65	971
220	Correctional Health	2	3	-	-	-	-	-	-	-	-	-	-	2	3
226	Joint Special Counsel on Legislative Donations	11	6	1	0	1	0	2	0	-	-	-	-	15	6
241	Administration for the Care and Development of the Childhood	249	3,518	65	491	95	223	30	243	2	4	8	7	449	4,486
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	3	3	-	-	-	-	-	-	-	-	-	-	3	3
271	Office of Information and Communication Technologies	115	5,973	60	1,805	44	2,035	1	93	-	-	-	-	220	9,906
279	COM APELATIVA SERVICIO PUBLICO	12	41	-	-	-	-	-	-	-	-	-	-	12	41
281	Office of the Electoral Comptroller	6	18	-	-	-	-	-	-	-	-	-	-	6	18
291	Proyecto Dignidad	14	90	-	-	-	-	-	-	-	-	-	-	14	90
298	Public Service Regulatory Board	40	164	-	-	-	-	-	-	-	-	-	-	40	164
311	Gaming Commission	166	496	-	-	-	-	-	-	-	-	-	-	166	496
329	Social Economic Development Office	74	6,106	1	86	-	-	-	-	-	-	-	-	75	6,192
391	Movimiento Victoria Ciudadana	22	78	-	-	-	-	-	-	-	-	-	-	22	78
Total		20,307	259,436	4,833	43,627	4,221	20,879	3,159	38,083	3,411	36,084	10,738	44,799	46,669	\$ 442,908