

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



**Requirement 2 (E)**  
**Government of Puerto Rico**  
*Invoice Processing KPI's*  
*For the month of November FY2026*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**November 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 November 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	\$187,942		7.00
049	Department of Transportation and Public Works	30,374		1.00
271	Office of Information and Communication Technologies	27,290		2.25
050	Department of Natural and Environmental Resources	18,511		1.50
025	Hacienda (entidad interna - fines de contabilidad)	18,412		1.00
Total Top Five		\$282,530		
All Other		155,631		
<b>Total All Agencies</b>		<b>\$438,161</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	\$9,944		10.75
071	Department of Health	187,942		7.00
105	Industrial Commission	971		4.25
067	Department of Labor and Human Resources	16,541		4.00
120	Veterans Advocate Office	3,837		2.75
Total Top Five		\$219,235		
All Other		218,926		
<b>Total All Agencies</b>		<b>\$438,161</b>		

**Historical Information**

	September	October	November
Total Unprocessed Invoices	\$448,750	\$442,722	\$438,161
Ending A/P Balance	621,484	615,784	698,858
Percentage of Invoices Unprocessed	72%	72%	63%
MoM Change in Unprocessed Invoices	7.9%	(1.3)%	(1.0)%

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

ID	Agency	LTM November FY26	Unprocessed Invoices In AP Portal as of 11/30/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	87	933	\$ 9,944	10.75
15	Office of the Governor	164	85	232	0.50
16	Office of Management and Budget	96	70	4,216	0.75
18	Planning Board	61	50	1,925	0.75
22	Office of the Commissioner of Insurance	39	9	62	0.25
23	Department of State	127	77	344	0.50
24	Department of the Treasury	460	242	8,763	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,244	1,365	18,412	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	139	268	1,819	2.00
30	Office of Administration and Transformation of Human Resources in the Government	32	19	148	0.50
31	General Services Administration	105	193	1,282	1.75
34	Investigation, Prosecution and Appeals Commission	8	6	1	0.75
38	Department of Justice	314	147	1,866	0.50
40	Puerto Rico Police Department	-	2	1	N/A
43	Puerto Rico National Guard	443	542	4,876	1.25
45	Department of Public Safety	1,705	2,499	14,195	1.50
49	Department of Transportation and Public Works	652	674	30,374	1.00
50	Department of Natural and Environmental Resources	603	976	18,511	1.50
55	Department of Agriculture	121	210	1,060	1.75
60	Citizen's Advocate Office (Ombudsman)	35	5	5	0.25
62	Cooperative Development Commission	19	8	3	0.50
67	Department of Labor and Human Resources	497	1,930	16,541	4.00
68	Labor Relations Board	12	3	7	0.25
69	Department of Consumer Affairs	94	24	86	0.25
71	Department of Health	3,334	23,260	187,942	7.00
75	Office of the Financial Institutions Commissioner	92	10	44	-
78	Department of Housing	278	162	1,402	0.50
81	Department of Education	15,125	3,113	8,015	0.25
87	Department of Sports and Recreation	329	167	4,832	0.50
95	Mental Health and Addiction Services Administration	2,027	1,141	5,387	0.50
96	Women's Advocate Office	85	16	67	0.25
105	Industrial Commission	62	261	971	4.25

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

ID	Agency	LTM November FY26	Unprocessed Invoices In AP Portal as of 11/30/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	29	83	3,837	2.75
122	Department of the Family	446	732	6,570	1.75
123	Families and Children Administration	392	562	13,574	1.50
124	Minors Support Administration	81	33	1,486	0.50
126	Vocational Rehabilitation Administration	666	1,449	5,342	2.25
127	Administration for Socioeconomic Development of the Family	139	179	4,852	1.25
137	Department of Correction and Rehabilitation	952	475	10,012	0.50
139	Parole Board	12	7	14	0.50
143	Ofic protec y defensa pers imp	-	50	46	N/A
152	Elderly and Retired People Advocate Office	488	227	531	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	12	62	0.50
155	State Historic Preservation Office	44	44	1,691	1.00
226	Joint Special Counsel on Legislative Donations	9	22	53	2.50
231	Health Advocate Office	13	2	5	0.25
241	Administration for the Care and Development of the Childhood	257	231	1,925	1.00
266	Office of Public Security Affairs	29	12	566	0.50
271	Office of Information and Communication Technologies	74	175	27,290	2.25
279	COM APELATIVA SERVICIO PUBLICO	19	12	40	0.75
281	Office of the Electoral Comptroller	14	3	18	0.25
298	Public Service Regulatory Board	104	28	150	0.25
311	Gaming Commission	502	160	11,142	0.25
329	Social Economic Development Office	58	59	5,622	1.00
<b>Total unprocessed invoices (November 30, 2025)</b>				<b>\$ 438,161</b>	
Ending A/P Balance (November 30, 2025)				<b>\$ 698,858</b>	
% invoices unprocessed (November 30, 2025)					62.7%
<b>Total unprocessed invoices (October 31, 2025)</b>				<b>\$ 442,722</b>	
Ending A/P Balance (October 31, 2025)				<b>\$ 615,784</b>	
% invoices unprocessed (October 31, 2025)					71.9%
Increase / (Decrease) in total unprocessed invoices from prior month					(1.0)%

**Footnotes:***(a) LTM is Last Twelve Months*

## Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of November 30, 2025

(figures in thousands)

ID	Agency	FY26		FY25		FY24		FY23		FY22		FY21 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
14	Environmental Quality Board	87	\$ 1,298	90	\$ 1,355	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	933	\$ 9,944
15	Office of the Governor	84	231	1	1	-	-	-	-	-	-	-	-	85	232
16	Office of Management and Budget	64	2,692	6	1,524	-	-	-	-	-	-	-	-	70	4,216
18	Planning Board	19	425	31	1,500	-	-	-	-	-	-	-	-	50	1,925
22	Office of the Commissioner of Insurance	9	62	-	-	-	-	-	-	-	-	-	-	9	62
23	Department of State	71	342	6	2	-	-	-	-	-	-	-	-	77	344
24	Department of the Treasury	205	8,527	36	232	-	-	1	4	-	-	-	-	242	8,763
25	Hacienda (entidad interna - fines de contabilidad)	319	6,354	661	4,626	163	5,656	52	797	67	543	103	436	1,365	18,412
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	112	273	58	540	33	691	5	39	2	74	58	202	268	1,819
30	Office of Administration and Transformation of Human Resources in the Government of PR	13	143	-	-	5	5	-	-	1	0	-	-	19	148
31	General Services Administration	133	1,103	39	112	15	61	4	6	2	0	-	-	193	1,282
34	Investigation, Prosecution and Appeals Commission	5	1	1	0	-	-	-	-	-	-	-	-	6	1
38	Department of Justice	141	1,849	5	17	1	0	-	-	-	-	-	-	147	1,866
40	Puerto Rico Police Department	1	1	1	1	-	-	-	-	-	-	-	-	2	1
43	Puerto Rico National Guard	501	4,189	36	687	1	-	2	-	-	-	2	-	542	4,876
45	Department of Public Safety	1,117	7,793	971	3,935	388	2,456	19	11	1	0	3	1	2,499	14,195
49	Department of Transportation and Public Works	606	21,046	66	9,306	2	23	-	-	-	-	-	-	674	30,374
50	Department of Natural and Environmental Resources	393	6,219	573	12,192	10	100	-	-	-	-	-	-	976	18,511
55	Department of Agriculture	121	496	52	463	36	98	-	-	1	2	-	-	210	1,060
60	Citizen's Advocate Office (Ombudsman)	5	5	-	-	-	-	-	-	-	-	-	-	5	5
62	Cooperative Development Commission	7	3	1	1	-	-	-	-	-	-	-	-	8	3
67	Department of Labor and Human Resources	601	5,538	1,326	10,978	3	25	-	-	-	-	-	-	1,930	16,541
68	Labor Relations Board	3	7	-	-	-	-	-	-	-	-	-	-	3	7
69	Department of Consumer Affairs	21	85	2	0	1	0	-	-	-	-	-	-	24	86
71	Department of Health	3,047	39,589	2,350	14,036	2,194	17,366	3,305	14,127	2,398	32,879	9,966	69,947	23,260	187,942
75	Office of the Financial Institutions Commissioner	10	44	-	-	-	-	-	-	-	-	-	-	10	44
78	Department of Housing	160	1,381	2	20	-	-	-	-	-	-	-	-	162	1,402
81	Department of Education	9	288	1	1	17	328	91	487	72	464	2,923	6,447	3,113	8,015
87	Department of Sports and Recreation	108	2,433	54	2,388	1	1	4	10	-	-	-	-	167	4,832
95	Mental Health and Addiction Services Administration	501	4,344	113	341	79	225	94	158	145	104	209	215	1,141	5,387
96	Women's Advocate Office	16	67	-	-	-	-	-	-	-	-	-	-	16	67
105	Industrial Commission	60	369	26	152	20	141	11	7	132	279	12	24	261	971
120	Veterans Advocate Office	54	739	21	3,092	2	2	-	-	-	-	6	4	83	3,837
122	Department of the Family	724	6,384	8	187	-	-	-	-	-	-	-	-	732	6,570
123	Families and Children Administration	380	10,609	175	2,949	7	16	-	-	-	-	-	-	562	13,574
124	Minors Support Administration	31	1,477	2	9	-	-	-	-	-	-	-	-	33	1,486
126	Vocational Rehabilitation Administration	636	3,826	522	1,085	212	255	79	175	-	-	-	-	1,449	5,342
127	Administration for Socioeconomic Development of the Family	163	4,739	16	113	-	-	-	-	-	-	-	-	179	4,852
137	Department of Correction and Rehabilitation	469	9,969	6	43	-	-	-	-	-	-	-	-	475	10,012
139	Parole Board	7	14	-	-	-	-	-	-	-	-	-	-	7	14
143	Ofic protec y defensa pers imp	13	21	21	23	16	2	-	-	-	-	-	-	50	46
152	Elderly and Retired People Advocate Office	220	521	4	5	3	5	-	-	-	-	-	-	227	531
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	11	62	1	0	-	-	-	-	-	-	-	-	12	62
155	State Historic Preservation Office	40	1,518	4	173	-	-	-	-	-	-	-	-	44	1,691
226	Joint Special Counsel on Legislative Donations	13	20	4	20	1	0	2	12	2	0	-	-	22	53
231	Health Advocate Office	1	3	1	1	-	-	-	-	-	-	-	-	2	5
241	Administration for the Care and Development of the Childhood	92	1,284	72	436	42	180	21	23	2	1	2	1	231	1,925
266	Office of Public Security Affairs	12	566	-	-	-	-	-	-	-	-	-	-	12	566
271	Office of Information and Communication Technologies	52	23,553	43	1,186	44	774	36	1,777	-	-	-	-	175	27,290
279	COM APELATIVA SERVICIO PUBLICO	12	40	-	-	-	-	-	-	-	-	-	-	12	40
281	Office of the Electoral Comptroller	3	18	-	-	-	-	-	-	-	-	-	-	3	18
298	Public Service Regulatory Board	27	149	1	1	-	-	-	-	-	-	-	-	28	150
311	Gaming Commission	156	11,142	4	1	-	-	-	-	-	-	-	-	160	11,142
329	Social Economic Development Office	50	5,578	9	44	-	-	-	-	-	-	-	-	59	5,622
Total		11,717	199,428	7,422	73,778	3,358	29,143	3,813	19,140	2,962	37,140	13,754	79,531	43,026	\$ 438,161