

DEPARTMENT OF THE

# TREASURY

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GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**October 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 October 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	\$176,712		7.00
025	Hacienda (entidad interna - fines de contabilidad)	50,760		1.00
049	Department of Transportation and Public Works	31,308		1.00
271	Office of Information and Communication Technologies	23,786		2.25
050	Department of Natural and Environmental Resources	16,699		1.50
Total Top Five		\$299,264		
All Other		143,458		
<b>Total All Agencies</b>		<b>\$442,722</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	\$10,091		10.25
071	Department of Health	176,712		7.00
105	Industrial Commission	874		4.00
067	Department of Labor and Human Resources	15,466		4.00
226	Joint Special Counsel on Legislative Donations	52		2.50
Total Top Five		\$203,195		
All Other		239,527		
<b>Total All Agencies</b>		<b>\$442,722</b>		

**Historical Information**

	August	September	October
Total Unprocessed Invoices	\$416,085	\$448,750	\$442,722
Ending A/P Balance	579,100	621,484	615,784
Percentage of Invoices Unprocessed	72%	72%	72%
MoM Change in Unprocessed Invoices	(6.5)%	7.9%	(1.3)%

**Puerto Rico Department of Treasury | Hacienda****Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of October 31, 2025***(figures in thousands)*

ID	Agency	LTM October FY26	Unprocessed Invoices In AP Portal as of 10/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	90	916	\$ 10,091	10.25
15	Office of the Governor	165	85	226	0.50
16	Office of Management and Budget	98	49	2,858	0.50
18	Planning Board	60	55	1,942	1.00
22	Office of the Commissioner of Insurance	38	7	6	0.25
23	Department of State	127	55	282	0.50
24	Department of the Treasury	457	189	10,340	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,263	1,416	50,760	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	150	242	1,824	1.50
30	Office of Administration and Transformation of Human Resources in the Government	35	13	64	0.25
31	General Services Administration	107	178	957	1.75
34	Investigation, Prosecution and Appeals Commission	9	1	0	-
37	Civil Rights Commission	17	3	3	0.25
38	Department of Justice	309	224	1,850	0.75
40	Puerto Rico Police Department	-	2	1	N/A
43	Puerto Rico National Guard	458	499	3,906	1.00
45	Department of Public Safety	1,722	2,316	14,755	1.25
49	Department of Transportation and Public Works	678	622	31,308	1.00
50	Department of Natural and Environmental Resources	603	921	16,699	1.50
55	Department of Agriculture	123	162	986	1.25
60	Citizen's Advocate Office (Ombudsman)	34	1	0	-
67	Department of Labor and Human Resources	485	1,882	15,466	4.00
68	Labor Relations Board	12	1	7	-
69	Department of Consumer Affairs	93	25	121	0.25
71	Department of Health	3,269	22,667	176,712	7.00
75	Office of the Financial Institutions Commissioner	91	2	2	-
78	Department of Housing	278	85	856	0.25
81	Department of Education	14,999	3,112	8,012	0.25
87	Department of Sports and Recreation	311	224	5,049	0.75
95	Mental Health and Addiction Services Administration	2,065	1,122	6,548	0.50
96	Women's Advocate Office	85	17	367	0.25
105	Industrial Commission	61	245	874	4.00

## Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	LTM October FY26	Unprocessed Invoices In AP Portal as of 10/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	29	62	3,990	2.25
122	Department of the Family	447	597	5,532	1.25
123	Families and Children Administration	398	490	10,455	1.25
124	Minors Support Administration	82	28	863	0.25
126	Vocational Rehabilitation Administration	677	1,299	5,559	2.00
127	Administration for Socioeconomic Development of the Family	137	152	3,586	1.00
137	Department of Correction and Rehabilitation	945	400	9,233	0.50
139	Parole Board	11	3	1	0.25
143	Ofic protec y defensa pers imp	-	69	178	N/A
152	Elderly and Retired People Advocate Office	487	45	724	-
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	25	7	51	0.25
155	State Historic Preservation Office	43	49	1,601	1.25
226	Joint Special Counsel on Legislative Donations	9	22	52	2.50
231	Health Advocate Office	13	2	5	0.25
241	Administration for the Care and Development of the Childhood	265	233	1,975	1.00
266	Office of Public Security Affairs	31	4	62	0.25
271	Office of Information and Communication Technologies	78	180	23,786	2.25
279	COM APELATIVA SERVICIO PUBLICO	18	11	51	0.50
298	Public Service Regulatory Board	104	18	97	0.25
311	Gaming Commission	513	88	6,535	0.25
329	Social Economic Development Office	58	46	5,513	0.75
<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%
<b>Total unprocessed invoices (September 30, 2025)</b>				<b>\$ 448,750</b>	
Ending A/P Balance (September 30, 2025)				<b>\$ 621,484</b>	
% invoices unprocessed (September 30, 2025)					72.2%
Increase / (Decrease) in total unprocessed invoices from prior month					(1.3)%

Footnotes:

(a) LTM is Last Twelve Months

## Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of October 31, 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	74	\$ 1,453	86	\$ 1,347	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	916	\$ 10,091
15	Office of the Governor	84	225	1	1	-	-	-	-	-	-	-	-	85	226
16	Office of Management and Budget	43	1,334	6	1,524	-	-	-	-	-	-	-	-	49	2,858
18	Planning Board	21	440	34	1,502	-	-	-	-	-	-	-	-	55	1,942
22	Office of the Commissioner of Insurance	7	6	-	-	-	-	-	-	-	-	-	-	7	6
23	Department of State	50	281	5	1	-	-	-	-	-	-	-	-	55	282
24	Department of the Treasury	147	9,594	41	742	-	-	1	4	-	-	-	-	189	10,340
25	Hacienda (entidad interna - fines de contabilidad)	269	11,056	759	32,271	166	5,656	52	797	67	543	103	436	1,416	50,760
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	86	278	58	540	33	691	5	39	2	74	58	202	242	1,824
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	59	-	-	5	5	-	-	1	0	-	-	13	64
31	General Services Administration	119	779	39	112	14	60	4	6	2	0	-	-	178	957
34	Investigation, Prosecution and Appeals Commission	-	-	1	0	-	-	-	-	-	-	-	-	1	0
37	Civil Rights Commission	3	3	-	-	-	-	-	-	-	-	-	-	3	3
38	Department of Justice	211	1,772	13	78	-	-	-	-	-	-	-	-	224	1,850
40	Puerto Rico Police Department	1	1	1	1	-	-	-	-	-	-	-	-	2	1
43	Puerto Rico National Guard	460	3,381	34	525	1	-	2	-	-	-	2	-	499	3,906
45	Department of Public Safety	932	5,528	973	6,759	388	2,456	19	11	1	0	3	1	2,316	14,755
49	Department of Transportation and Public Works	553	21,954	67	9,332	2	23	-	-	-	-	-	-	622	31,308
50	Department of Natural and Environmental Resources	346	4,408	565	12,191	10	100	-	-	-	-	-	-	921	16,699
55	Department of Agriculture	75	448	50	438	36	98	-	-	1	2	-	-	162	986
60	Citizen's Advocate Office (Ombudsman)	1	0	-	-	-	-	-	-	-	-	-	-	1	0
67	Department of Labor and Human Resources	411	3,459	1,468	11,983	3	25	-	-	-	-	-	-	1,882	15,466
68	Labor Relations Board	1	7	-	-	-	-	-	-	-	-	-	-	1	7
69	Department of Consumer Affairs	22	120	2	0	1	0	-	-	-	-	-	-	25	121
71	Department of Health	2,404	27,729	2,400	14,580	2,196	17,366	3,304	14,123	2,396	32,878	9,967	70,035	22,667	176,712
75	Office of the Financial Institutions Commissioner	2	2	-	-	-	-	-	-	-	-	-	-	2	2
78	Department of Housing	83	836	2	20	-	-	-	-	-	-	-	-	85	856
81	Department of Education	8	285	1	1	17	328	91	487	72	464	2,923	6,447	3,112	8,012
87	Department of Sports and Recreation	158	2,266	61	2,772	1	1	4	10	-	-	-	-	224	5,049
95	Mental Health and Addiction Services Administration	474	5,487	119	353	79	225	96	163	145	104	209	215	1,122	6,548
96	Women's Advocate Office	17	367	-	-	-	-	-	-	-	-	-	-	17	367
105	Industrial Commission	44	272	26	152	20	141	11	7	132	279	12	24	245	874
120	Veterans Advocate Office	34	950	20	3,033	2	2	-	-	-	-	6	4	62	3,990
122	Department of the Family	588	5,344	9	187	-	-	-	-	-	-	-	-	597	5,532
123	Families and Children Administration	308	7,490	175	2,949	7	16	-	-	-	-	-	-	490	10,455
124	Minors Support Administration	25	842	3	21	-	-	-	-	-	-	-	-	28	863
126	Vocational Rehabilitation Administration	486	3,963	522	1,165	212	255	79	175	-	-	-	-	1,299	5,559
127	Administration for Socioeconomic Development of the Family	136	3,473	16	113	-	-	-	-	-	-	-	-	152	3,586
137	Department of Correction and Rehabilitation	393	9,188	7	45	-	-	-	-	-	-	-	-	400	9,233
139	Parole Board	3	1	-	-	-	-	-	-	-	-	-	-	3	1
143	Ofic protecc y defensa pers imp	16	20	29	147	24	11	-	-	-	-	-	-	69	178
152	Elderly and Retired People Advocate Office	38	714	4	5	3	5	-	-	-	-	-	-	45	724
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	51	1	0	-	-	-	-	-	-	-	-	7	51
155	State Historic Preservation Office	45	1,428	4	173	-	-	-	-	-	-	-	-	49	1,601
226	Joint Special Counsel on Legislative Donations	14	30	4	22	1	0	1	0	2	0	-	-	22	52
231	Health Advocate Office	1	3	1	1	-	-	-	-	-	-	-	-	2	5
241	Administration for the Care and Development of the Childhood	89	1,323	76	448	43	180	21	23	2	1	2	1	233	1,975
266	Office of Public Security Affairs	4	62	-	-	-	-	-	-	-	-	-	-	4	62
271	Office of Information and Communication Technologies	55	20,048	45	1,186	44	774	36	1,777	-	-	-	-	180	23,786
279	COM APELATIVA SERVICIO PUBLICO	11	51	-	-	-	-	-	-	-	-	-	-	11	51
298	Public Service Regulatory Board	17	96	1	1	-	-	-	-	-	-	-	-	18	97
311	Gaming Commission	84	6,535	4	1	-	-	-	-	-	-	-	-	88	6,535
329	Social Economic Development Office	37	5,469	9	44	-	-	-	-	-	-	-	-	46	5,513
Total		9,505	170,911	7,742	106,768	3,370	29,152	3,813	19,131	2,960	37,139	13,755	79,620	41,145	\$ 442,722