

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
September 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 September 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	\$174,361		7.00
025	Hacienda (entidad interna - fines de contabilidad)	48,859		1.25
049	Department of Transportation and Public Works	24,259		0.75
045	Department of Public Safety	24,168		1.25
271	Office of Information and Communication Technologies	22,778		2.50
Total Top Five		\$294,424		
All Other		154,326		
Total All Agencies		\$448,750		

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	\$9,421		9.25
071	Department of Health	174,361		7.00
067	Department of Labor and Human Resources	17,772		4.50
105	Industrial Commission	773		4.25
122	Department of the Family	12,747		3.00
Total Top Five		\$215,074		
All Other		233,676		
Total All Agencies		\$448,750		

Historical Information

	July	August	September
Total Unprocessed Invoices	\$445,212	\$416,085	\$448,750
Ending A/P Balance	606,466	579,100	621,484
Percentage of Invoices Unprocessed	73%	72%	72%
MoM Change in Unprocessed Invoices	0.2%	(6.5)%	7.9%

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

ID	Agency	LTM September FY26	Unprocessed Invoices In AP Portal as of 09/30/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	95	887	\$ 9,421	9.25
15	Office of the Governor	175	55	\$ 169	0.25
16	Office of Management and Budget	97	60	\$ 4,787	0.50
18	Planning Board	61	54	\$ 1,882	1.00
22	Office of the Commissioner of Insurance	39	16	\$ 172	0.50
23	Department of State	126	64	\$ 300	0.50
24	Department of the Treasury	455	183	\$ 6,377	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,298	1,472	\$ 48,859	1.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	1	\$ 1	N/A
28	Commonwealth Election Commission	159	314	\$ 3,207	2.00
30	Office of Administration and Transformation of Human Resources in the Government	33	15	\$ 78	0.50
31	General Services Administration	104	178	\$ 782	1.75
34	Investigation, Prosecution and Appeals Commission	9	8	\$ 6	1.00
37	Civil Rights Commission	17	3	\$ 6	0.25
38	Department of Justice	294	280	\$ 1,229	1.00
40	Puerto Rico Police Department	-	2	\$ 1	N/A
43	Puerto Rico National Guard	468	354	\$ 2,747	0.75
45	Department of Public Safety	1,684	2,139	\$ 24,168	1.25
49	Department of Transportation and Public Works	671	482	\$ 24,259	0.75
50	Department of Natural and Environmental Resources	617	1,069	\$ 20,637	1.75
55	Department of Agriculture	122	240	\$ 1,321	2.00
60	Citizen's Advocate Office (Ombudsman)	32	5	\$ 16	0.25
67	Department of Labor and Human Resources	465	2,039	\$ 17,772	4.50
68	Labor Relations Board	12	1	\$ 11	-
69	Department of Consumer Affairs	96	16	\$ 83	0.25
71	Department of Health	3,240	22,474	\$ 174,361	7.00
75	Office of the Financial Institutions Commissioner	91	7	\$ 11	-
78	Department of Housing	280	268	\$ 3,055	1.00
81	Department of Education	14,975	3,123	\$ 7,978	0.25
87	Department of Sports and Recreation	311	163	\$ 6,118	0.50
95	Mental Health and Addiction Services Administration	2,096	1,129	\$ 4,352	0.50
96	Women's Advocate Office	85	9	\$ 7	-
105	Industrial Commission	58	240	\$ 773	4.25

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

ID	Agency	LTM September FY26 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 09/30/2025		Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount	
120	Veterans Advocate Office	28	64	\$ 3,270	2.25
122	Department of the Family	448	1,302	\$ 12,747	3.00
123	Families and Children Administration	408	996	\$ 12,413	2.50
124	Minors Support Administration	84	82	\$ 1,906	1.00
126	Vocational Rehabilitation Administration	671	1,714	\$ 6,086	2.50
127	Administration for Socioeconomic Development of the Family	134	148	\$ 3,752	1.00
137	Department of Correction and Rehabilitation	918	378	\$ 11,626	0.50
139	Parole Board	11	5	\$ 5	0.50
143	Ofic protec y defensa pers imp	-	106	\$ 546	N/A
152	Elderly and Retired People Advocate Office	473	81	\$ 2,768	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	26	19	\$ 55	0.75
155	State Historic Preservation Office	43	25	\$ 1,481	0.50
226	Joint Special Counsel on Legislative Donations	9	25	\$ 48	2.75
231	Health Advocate Office	12	1	\$ 1	-
241	Administration for the Care and Development of the Childhood	268	269	\$ 2,985	1.00
266	Office of Public Security Affairs	32	6	\$ 3	0.25
271	Office of Information and Communication Technologies	79	192	\$ 22,778	2.50
279	COM APELATIVA SERVICIO PUBLICO	18	6	\$ 8	0.25
281	Office of the Electoral Comptroller	15	4	\$ 19	0.25
298	Public Service Regulatory Board	107	12	\$ 36	-
311	Gaming Commission	510	109	\$ 589	0.25
329	Social Economic Development Office	58	70	\$ 681	1.25
Total unprocessed invoices (September 30, 2025)			\$	448,750	
Ending A/P Balance (September 30, 2025)			\$	621,484	
% invoices unprocessed (September 30, 2025)				72.2%	
Total unprocessed invoices (August 31, 2025)			\$	416,085	
Ending A/P Balance (August 31, 2025)			\$	579,100	
% invoices unprocessed (August 31, 2025)				71.9%	
Increase / (Decrease) in total unprocessed invoices from prior month				7.9%	

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

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 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	45	\$ 783	86	\$ 1,347	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	887	\$ 9,421
15	Office of the Governor	47	150	8	19	-	-	-	-	-	-	-	-	55	169
16	Office of Management and Budget	48	1,769	12	3,018	-	-	-	-	-	-	-	-	60	4,787
18	Planning Board	19	428	35	1,455	-	-	-	-	-	-	-	-	54	1,882
22	Office of the Commissioner of Insurance	15	168	1	4	-	-	-	-	-	-	-	-	16	172
23	Department of State	39	264	24	35	1	1	-	-	-	-	-	-	64	300
24	Department of the Treasury	142	5,849	40	524	-	-	1	4	-	-	-	-	183	6,377
25	Hacienda (entidad interna - fines de contabilidad)	285	8,879	799	32,548	166	5,656	52	797	67	543	103	436	1,472	48,859
26	Retirement System for Government Employees and the Judiciary (Central System)	1	1	-	-	-	-	-	-	-	-	-	-	1	1
28	Commonwealth Election Commission	60	282	127	1,836	62	774	5	39	2	74	58	202	314	3,207
30	Office of Administration and Transformation of Human Resources in the Government of PR	9	73	-	-	5	5	-	-	1	0	-	-	15	78
31	General Services Administration	114	577	43	138	15	61	4	6	2	0	-	-	178	782
34	Investigation, Prosecution and Appeals Commission	3	5	4	1	1	0	-	-	-	-	-	-	8	6
37	Civil Rights Commission	3	6	-	-	-	-	-	-	-	-	-	-	3	6
38	Department of Justice	211	926	69	303	-	-	-	-	-	-	-	-	280	1,229
40	Puerto Rico Police Department	1	1	1	1	-	-	-	-	-	-	-	-	2	1
43	Puerto Rico National Guard	315	2,432	34	315	1	-	2	-	-	-	2	-	354	2,747
45	Department of Public Safety	735	12,228	983	9,327	397	2,600	20	11	1	0	3	1	2,139	24,168
49	Department of Transportation and Public Works	391	14,538	83	9,574	6	124	2	23	-	-	-	-	482	24,259
50	Department of Natural and Environmental Resources	255	3,152	570	12,324	222	5,133	11	10	2	1	9	16	1,069	20,637
55	Department of Agriculture	64	254	118	949	56	115	-	-	2	2	-	-	240	1,321
60	Citizen's Advocate Office (Ombudsman)	3,179	4	1	12	-	-	-	-	-	-	-	-	5	16
67	Department of Labor and Human Resources	0	3,825	1,634	13,382	40	566	-	-	-	-	-	-	2,039	17,772
68	Labor Relations Board	68	11	-	-	-	-	-	-	-	-	-	-	1	11
69	Department of Consumer Affairs	21,376	83	2	0	1	0	-	-	-	-	-	-	16	83
71	Department of Health	2,086	24,322	2,449	15,511	2,215	17,402	3,301	14,113	2,398	32,900	10,025	70,113	22,474	174,361
75	Office of the Financial Institutions Commissioner	7	11	-	-	-	-	-	-	-	-	-	-	7	11
78	Department of Housing	189	2,394	78	661	1	0	-	-	-	-	-	-	268	3,055
81	Department of Education	20	253	1	1	17	328	90	485	72	464	2,923	6,447	3,123	7,978
87	Department of Sports and Recreation	93	1,235	65	4,871	1	1	4	10	-	-	-	-	163	6,118
95	Mental Health and Addiction Services Administration	425	3,197	141	389	90	234	103	178	149	108	221	245	1,129	4,352
96	Women's Advocate Office	9	7	-	-	-	-	-	-	-	-	-	-	9	7
105	Industrial Commission	26	93	37	206	22	165	11	7	132	279	12	24	240	773
120	Veterans Advocate Office	35	172	21	3,092	2	2	-	-	-	-	6	4	64	3,270
122	Department of the Family	573	4,584	715	8,130	11	19	3	13	-	-	-	-	1,302	12,747
123	Families and Children Administration	243	4,389	505	7,319	187	517	52	184	7	3	2	1	996	12,413
124	Minors Support Administration	27	318	39	1,388	13	187	3	13	-	-	-	-	82	1,906
126	Vocational Rehabilitation Administration	385	2,977	867	2,422	301	456	159	231	-	-	2	1	1,714	6,086
127	Administration for Socioeconomic Development of the Family	128	3,520	20	233	-	-	-	-	-	-	-	-	148	3,752
137	Department of Correction and Rehabilitation	373	11,596	5	30	-	-	-	-	-	-	-	-	378	11,626
139	Parole Board	5	5	-	-	-	-	-	-	-	-	-	-	5	5
143	Ofic protec y defensa pers imp	22	20	29	157	53	369	2	0	-	-	-	-	106	546
152	Elderly and Retired People Advocate Office	74	2,758	4	5	3	5	-	-	-	-	-	-	81	2,768
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	7	48	12	7	-	-	-	-	-	-	-	-	19	55
155	State Historic Preservation Office	21	1,309	4	173	-	-	-	-	-	-	-	-	25	1,481
226	Joint Special Counsel on Legislative Donations	13	24	8	24	1	0	1	0	2	0	-	-	25	48
231	Health Advocate Office	-	-	1	1	-	-	-	-	-	-	-	-	1	1
241	Administration for the Care and Development of the Childhood	77	1,536	109	1,141	56	267	22	28	3	12	2	1	269	2,985
266	Office of Public Security Affairs	6	3	-	-	-	-	-	-	-	-	-	-	6	3
271	Office of Information and Communication Technologies	53	18,975	58	1,250	45	775	36	1,777	-	-	-	-	192	22,778
279	COM APELATIVA SERVICIO PUBLICO	6	8	-	-	-	-	-	-	-	-	-	-	6	8
281	Office of the Electoral Comptroller	4	19	-	-	-	-	-	-	-	-	-	-	4	19
298	Public Service Regulatory Board	10	32	2	4	-	-	-	-	-	-	-	-	12	36
311	Gaming Commission	93	568	16	21	-	-	-	-	-	-	-	-	109	589
329	Social Economic Development Office	40	243	30	438	-	-	-	-	-	-	-	-	70	681
Total		\$32,476	\$141,303	\$ 9,890	\$134,585	\$ 4,053	\$ 36,497	\$ 3,971	\$19,438	\$ 2,977	\$37,181	\$13,838	\$79,747	\$ 42,964	\$ 448,750