

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
June 30, 2026

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 1300-60-25, 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 2026) 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, 2026***(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	\$179,003		7.00
025	Hacienda (entidad interna - fines de contabilidad)	93,454		1.75
049	Department of Transportation and Public Works	29,196		1.00
067	Department of Labor and Human Resources	19,510		5.25
045	Department of Public Safety	19,465		1.25
Total Top Five		\$340,627		
All Other		107,043		
Total All Agencies		\$447,670		

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	\$11,551		14.00
071	Department of Health	179,003		7.00
067	Department of Labor and Human Resources	19,510		5.25
105	Industrial Commission	741		4.00
126	Vocational Rehabilitation Administration	3,200		1.75
Total Top Five		\$214,005		
All Other		233,665		
Total All Agencies		\$447,670		

Historical Information

	April	May	June
Total Unprocessed Invoices	\$492,583	\$495,918	\$447,670
Ending A/P Balance	634,118	629,664	559,110
Percentage of Invoices Unprocessed	78%	79%	80%
MoM Change in Unprocessed Invoices	0.4%	0.7%	(9.7)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2026

(figures in thousands)

ID	Agency	LTM June FY26	Unprocessed Invoices In AP Portal as of 06/30/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	71	999	\$ 11,551	14.00
15	Office of the Governor	165	48	623	0.25
16	Office of Management and Budget	94	47	3,960	0.50
18	Planning Board	62	39	1,655	0.75
22	Office of the Commissioner of Insurance	40	11	41	0.25
23	Department of State	115	86	582	0.75
24	Department of the Treasury	444	191	7,568	0.50
25	Hacienda (entidad interna - fines de contabilidad)	836	1,457	93,454	1.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	114	207	2,491	1.75
30	Office of Administration and Transformation of Human Resources in the Government	32	6	27	0.25
31	General Services Administration	118	101	1,037	0.75
34	Investigation, Prosecution and Appeals Commission	8	4	14	0.50
37	Civil Rights Commission	17	12	13	0.75
38	Department of Justice	326	340	2,398	1.00
40	Puerto Rico Police Department	1	1	0	1.00
43	Puerto Rico National Guard	448	285	3,990	0.75
45	Department of Public Safety	1,692	2,188	19,465	1.25
49	Department of Transportation and Public Works	616	668	29,196	1.00
50	Department of Natural and Environmental Resources	599	739	12,043	1.25
55	Department of Agriculture	139	195	971	1.50
60	Citizen's Advocate Office (Ombudsman)	38	12	39	0.25
62	Cooperative Development Commission	24	2	4	-
67	Department of Labor and Human Resources	560	2,965	19,510	5.25
68	Labor Relations Board	11	2	2	0.25
69	Department of Consumer Affairs	89	40	256	0.50
71	Department of Health	3,431	24,222	179,003	7.00
75	Office of the Financial Institutions Commissioner	92	3	3	-
78	Department of Housing	247	313	3,654	1.25
81	Department of Education	15,055	3,109	7,719	0.25
87	Department of Sports and Recreation	391	193	3,182	0.50
95	Mental Health and Addiction Services Administration	2,193	1,192	4,254	0.50
96	Women's Advocate Office	79	14	166	0.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2026

(figures in thousands)

ID	Agency	LTM June FY26	Unprocessed Invoices In AP Portal as of 06/30/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
105	Industrial Commission	72	280	741	4.00
120	Veterans Advocate Office	31	27	108	0.75
122	Department of the Family	467	219	3,694	0.50
123	Families and Children Administration	447	819	11,190	1.75
124	Minors Support Administration	79	59	2,729	0.75
126	Vocational Rehabilitation Administration	650	1,211	3,200	1.75
127	Administration for Socioeconomic Development of the Family	140	150	2,851	1.00
137	Department of Correction and Rehabilitation	934	441	5,513	0.50
139	Parole Board	11	1	1	-
143	Ofic protec y defensa pers imp	-	17	44	N/A
152	Elderly and Retired People Advocate Office	505	62	160	-
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	31	17	154	0.50
155	State Historic Preservation Office	44	28	530	0.75
220	Correctional Health	50	1	0	-
226	Joint Special Counsel on Legislative Donations	16	16	36	1.00
231	Health Advocate Office	15	5	9	0.25
241	Administration for the Care and Development of the Childhood	217	201	2,959	1.00
266	Office of Public Security Affairs	26	28	229	1.00
271	Office of Information and Communication Technologies	76	40	4,210	0.50
279	COM APELATIVA SERVICIO PUBLICO	17	1	2	-
281	Office of the Electoral Comptroller	14	4	28	0.25
329	Social Economic Development Office	67	48	410	0.75
Total unprocessed invoices (June 30, 2026)			\$	447,670	
Ending A/P Balance (June 30, 2026)			\$	559,110	
% invoices unprocessed (June 30, 2026)				80.1%	
Total unprocessed invoices (May 31, 2026)			\$	495,918	
Ending A/P Balance (May 31, 2026)			\$	629,664	
% invoices unprocessed (May 31, 2026)				78.8%	
Increase / (Decrease) in total unprocessed invoices from prior month				(9.7)%	

Footnotes:

(a) LTM is Last Twelve Months

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of June 30, 2026

(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	158	\$ 2,916	85	\$ 1,345	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	999	\$ 11,551
15	Office of the Governor	48	623	-	-	-	-	-	-	-	-	-	-	48	623
16	Office of Management and Budget	47	3,960	-	-	-	-	-	-	-	-	-	-	47	3,960
18	Planning Board	10	212	29	1,444	-	-	-	-	-	-	-	-	39	1,655
22	Office of the Commissioner of Insurance	11	41	-	-	-	-	-	-	-	-	-	-	11	41
23	Department of State	80	576	5	6	1	0	-	-	-	-	-	-	86	582
24	Department of the Treasury	163	7,379	27	84	1	105	-	-	-	-	-	-	191	7,568
25	Hacienda (entidad interna - fines de contabilidad)	493	83,580	584	3,863	158	4,234	52	797	67	543	103	436	1,457	93,454
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	106	1,426	29	139	8	610	4	39	2	74	58	202	207	2,491
30	Office of Administration and Transformation of Human Resources in the Government of PR	6	27	-	-	-	-	-	-	-	-	-	-	6	27
31	General Services Administration	101	1,037	-	-	-	-	-	-	-	-	-	-	101	1,037
34	Investigation, Prosecution and Appeals Commission	4	14	-	-	-	-	-	-	-	-	-	-	4	14
37	Civil Rights Commission	12	13	-	-	-	-	-	-	-	-	-	-	12	13
38	Department of Justice	333	2,378	6	19	-	-	-	-	1	0	-	-	340	2,398
40	Puerto Rico Police Department	1	0	-	-	-	-	-	-	-	-	-	-	1	0
43	Puerto Rico National Guard	277	3,646	3	343	1	-	2	-	-	-	2	-	285	3,990
45	Department of Public Safety	2,177	19,413	11	51	-	-	-	-	-	-	-	-	2,188	19,465
49	Department of Transportation and Public Works	661	27,902	7	1,294	-	-	-	-	-	-	-	-	668	29,196
50	Department of Natural and Environmental Resources	610	11,714	65	282	61	30	1	0	-	-	2	17	739	12,043
55	Department of Agriculture	174	921	15	48	3	1	2	1	1	1	-	-	195	971
60	Citizen's Advocate Office (Ombudsman)	12	39	-	-	-	-	-	-	-	-	-	-	12	39
62	Cooperative Development Commission	2	4	-	-	-	-	-	-	-	-	-	-	2	4
67	Department of Labor and Human Resources	2,025	12,446	940	7,064	-	-	-	-	-	-	-	-	2,965	19,510
68	Labor Relations Board	2	2	-	-	-	-	-	-	-	-	-	-	2	2
69	Department of Consumer Affairs	40	256	-	-	-	-	-	-	-	-	-	-	40	256
71	Department of Health	4,455	33,401	1,986	12,898	2,162	15,839	3,285	14,179	2,383	32,862	9,951	69,824	24,222	179,003
75	Office of the Financial Institutions Commissioner	3	3	-	-	-	-	-	-	-	-	-	-	3	3
78	Department of Housing	312	3,654	1	0	-	-	-	-	-	-	-	-	313	3,654
81	Department of Education	11	4	1	1	17	328	91	482	71	461	2,918	6,442	3,109	7,719
87	Department of Sports and Recreation	182	2,853	10	308	1	21	-	-	-	-	-	-	193	3,182
95	Mental Health and Addiction Services Administration	620	3,393	81	197	68	200	91	153	142	103	190	208	1,192	4,254
96	Women's Advocate Office	14	166	-	-	-	-	-	-	-	-	-	-	14	166
105	Industrial Commission	81	338	25	52	19	41	11	7	132	279	12	24	280	741
120	Veterans Advocate Office	26	107	1	0	-	-	-	-	-	-	-	-	27	108
122	Department of the Family	218	3,692	1	3	-	-	-	-	-	-	-	-	219	3,694
123	Families and Children Administration	697	9,728	112	1,460	3	1	2	0	5	1	-	-	819	11,190
124	Minors Support Administration	53	2,719	6	10	-	-	-	-	-	-	-	-	59	2,729
126	Vocational Rehabilitation Administration	691	2,330	400	655	84	116	36	99	-	-	-	-	1,211	3,200
127	Administration for Socioeconomic Development of the Family	136	2,686	14	165	-	-	-	-	-	-	-	-	150	2,851
137	Department of Correction and Rehabilitation	433	5,501	8	12	-	-	-	-	-	-	-	-	441	5,513
139	Parole Board	1	1	-	-	-	-	-	-	-	-	-	-	1	1
143	Ofic protecc y defensa pers imp	7	27	5	17	5	1	-	-	-	-	-	-	17	44
152	Elderly and Retired People Advocate Office	57	151	2	5	3	5	-	-	-	-	-	-	62	160
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	154	-	-	-	-	-	-	-	-	-	-	17	154
155	State Historic Preservation Office	26	517	2	13	-	-	-	-	-	-	-	-	28	530
220	Correctional Health	1	0	-	-	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	10	25	-	-	2	0	2	12	2	0	-	-	16	36
231	Health Advocate Office	5	9	-	-	-	-	-	-	-	-	-	-	5	9
241	Administration for the Care and Development of the Childhood	151	2,779	25	39	25	141	-	-	-	-	-	-	201	2,959
266	Office of Public Security Affairs	28	229	-	-	-	-	-	-	-	-	-	-	28	229
271	Office of Information and Communication Technologies	39	4,168	-	-	1	42	-	-	-	-	-	-	40	4,210
279	COM APELATIVA SERVICIO PUBLICO	1	2	-	-	-	-	-	-	-	-	-	-	1	2
281	Office of the Electoral Comptroller	4	28	-	-	-	-	-	-	-	-	-	-	4	28
298	Public Service Regulatory Board	24	121	-	-	-	-	-	-	-	-	-	-	24	121
311	Gaming Commission	112	7,849	-	-	-	-	-	-	-	-	-	-	112	7,849
329	Social Economic Development Office	48	410	-	-	-	-	-	-	-	-	-	-	48	410
Total		16,018	267,571	4,486	31,817	2,685	22,452	3,666	17,277	2,943	37,117	13,706	79,407	43,504	\$ 455,641