

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
April 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.

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Unprocessed Invoices Backlog Executive Summary as of April 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	\$187,860		7.00
025	Hacienda (entidad interna - fines de contabilidad)	105,109		1.50
049	Department of Transportation and Public Works	30,036		1.25
067	Department of Labor and Human Resources	22,061		5.00
045	Department of Public Safety	19,168		1.25
Total Top Five		\$364,234		
All Other		128,349		
Total All Agencies		\$492,583		

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	\$10,757		11.00
071	Department of Health	187,860		7.00
067	Department of Labor and Human Resources	22,061		5.00
226	Joint Special Counsel on Legislative Donations	87		4.75
105	Industrial Commission	762		3.50
Total Top Five		\$221,528		
All Other		271,055		
Total All Agencies		\$492,583		

Historical Information

	February	March	April
Total Unprocessed Invoices	\$488,670	\$490,514	\$492,583
Ending A/P Balance	651,805	596,459	634,118
Percentage of Invoices Unprocessed	75%	82%	78%
MoM Change in Unprocessed Invoices	(4.8)%	0.4%	0.4%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2026
(figures in thousands)

ID	Agency	LTM April FY26	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 04/30/2026		
			Total Count	Total Amount	
14	Environmental Quality Board	87	961	\$ 10,757	11.00
15	Office of the Governor	166	35	\$ 81	0.25
16	Office of Management and Budget	96	74	\$ 5,463	0.75
18	Planning Board	60	51	\$ 2,044	0.75
22	Office of the Commissioner of Insurance	35	40	\$ 280	1.25
23	Department of State	126	86	\$ 391	0.75
24	Department of the Treasury	458	592	\$ 11,057	1.25
25	Hacienda (entidad interna - fines de contabilidad)	932	1,481	\$ 105,109	1.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	\$ 1	N/A
28	Commonwealth Election Commission	116	194	\$ 1,455	1.75
30	Office of Administration and Transformation of Human Resources in the Government	29	16	\$ 74	0.50
31	General Services Administration	117	147	\$ 2,483	1.25
34	Investigation, Prosecution and Appeals Commission	8	9	\$ 9	1.25
37	Civil Rights Commission	16	8	\$ 6	0.50
38	Department of Justice	304	410	\$ 3,316	1.25
43	Puerto Rico National Guard	431	285	\$ 2,066	0.75
45	Department of Public Safety	1,676	1,906	\$ 19,168	1.25
49	Department of Transportation and Public Works	617	836	\$ 30,036	1.25
50	Department of Natural and Environmental Resources	574	678	\$ 12,483	1.25
55	Department of Agriculture	122	162	\$ 1,063	1.25
60	Citizen's Advocate Office (Ombudsman)	39	6	\$ 32	0.25
62	Cooperative Development Commission	23	3	\$ 6	0.25
67	Department of Labor and Human Resources	544	2,759	\$ 22,061	5.00
68	Labor Relations Board	12	1	\$ 3	-
69	Department of Consumer Affairs	93	23	\$ 45	0.25
71	Department of Health	3,396	23,733	\$ 187,860	7.00
75	Office of the Financial Institutions Commissioner	92	3	\$ 1	-
78	Department of Housing	251	182	\$ 1,835	0.75
81	Department of Education	17,057	3,102	\$ 7,726	0.25
87	Department of Sports and Recreation	352	191	\$ 2,819	0.50
95	Mental Health and Addiction Services Administration	2,095	1,205	\$ 4,576	0.50
96	Women's Advocate Office	83	9	\$ 51	-
105	Industrial Commission	72	252	\$ 762	3.50

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

(figures in thousands)

ID	Agency	LTM April FY26	Unprocessed Invoices In AP Portal as of 04/30/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	36	27	\$ 103	0.75
122	Department of the Family	453	1,050	\$ 11,577	2.25
123	Families and Children Administration	429	682	\$ 11,244	1.50
124	Minors Support Administration	79	39	\$ 2,103	0.50
126	Vocational Rehabilitation Administration	636	1,431	\$ 5,449	2.25
127	Administration for Socioeconomic Development of the Family	139	153	\$ 4,286	1.00
137	Department of Correction and Rehabilitation	956	595	\$ 8,403	0.50
139	Parole Board	11	3	\$ 12	0.25
143	Ofic protec y defensa pers imp	-	61	\$ 54	N/A
152	Elderly and Retired People Advocate Office	501	190	\$ 307	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	24	17	\$ 94	0.75
155	State Historic Preservation Office	41	29	\$ 70	0.75
226	Joint Special Counsel on Legislative Donations	12	57	\$ 87	4.75
231	Health Advocate Office	14	5	\$ 22	0.25
241	Administration for the Care and Development of the Childhood	218	248	\$ 4,432	1.25
266	Office of Public Security Affairs	29	5	\$ 10	0.25
271	Office of Information and Communication Technologies	67	119	\$ 3,055	1.75
279	COM APELATIVA SERVICIO PUBLICO	17	3	\$ 37	0.25
281	Office of the Electoral Comptroller	14	8	\$ 79	0.50
298	Public Service Regulatory Board	108	39	\$ 180	0.25
311	Gaming Commission	518	147	\$ 5,573	0.25
329	Social Economic Development Office	66	31	\$ 288	0.50
Total unprocessed invoices (April 30, 2026)				\$ 492,583	
Ending A/P Balance (April 30, 2026)				\$ 634,118	
% invoices unprocessed (April 30, 2026)				77.7%	
Total unprocessed invoices (March 31, 2026)				\$ 490,514	
Ending A/P Balance (March 31, 2026)				\$ 596,459	
% invoices unprocessed (March 31, 2026)				82.2%	
Increase / (Decrease) in total unprocessed invoices from prior month					0.4%

Footnotes:

(a) LTM is Last Twelve Months

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 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	120	\$ 2,121	85	\$ 1,345	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	961	\$ 10,757
15	Office of the Governor	35	81	-	-	-	-	-	-	-	-	-	-	35	81
16	Office of Management and Budget	69	3,970	5	1,493	-	-	-	-	-	-	-	-	74	5,463
18	Planning Board	22	600	29	1,444	-	-	-	-	-	-	-	-	51	2,044
22	Office of the Commissioner of Insurance	40	280	-	-	-	-	-	-	-	-	-	-	40	280
23	Department of State	80	386	5	5	1	0	-	-	-	-	-	-	86	391
24	Department of the Treasury	557	10,864	33	185	-	-	2	8	-	-	-	-	592	11,057
25	Hacienda (entidad interna - fines de contabilidad)	511	95,120	590	3,978	158	4,234	52	797	67	543	103	436	1,481	105,109
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	79	376	36	142	14	622	5	39	2	74	58	202	194	1,455
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	74	-	-	-	-	-	-	1	0	-	-	16	74
31	General Services Administration	142	2,458	4	8	1	17	-	-	-	-	-	-	147	2,483
34	Investigation, Prosecution and Appeals Commission	9	9	-	-	-	-	-	-	-	-	-	-	9	9
37	Civil Rights Commission	8	6	-	-	-	-	-	-	-	-	-	-	8	6
38	Department of Justice	403	3,296	6	19	-	-	-	-	1	0	-	-	410	3,316
43	Puerto Rico National Guard	279	2,066	1	-	1	-	2	-	-	-	2	-	285	2,066
45	Department of Public Safety	1,904	19,167	2	1	-	-	-	-	-	-	-	-	1,906	19,168
49	Department of Transportation and Public Works	828	28,670	8	1,366	-	-	-	-	-	-	-	-	836	30,036
50	Department of Natural and Environmental Resources	594	12,190	29	271	53	5	-	-	-	-	2	17	678	12,483
55	Department of Agriculture	139	1,004	14	48	5	7	3	3	1	1	-	-	162	1,063
60	Citizen's Advocate Office (Ombudsman)	6	32	-	-	-	-	-	-	-	-	-	-	6	32
62	Cooperative Development Commission	2	1	-	-	-	-	-	-	-	-	1	5	3	6
67	Department of Labor and Human Resources	1,781	14,344	978	7,717	-	-	-	-	-	-	-	-	2,759	22,061
68	Labor Relations Board	1	3	-	-	-	-	-	-	-	-	-	-	1	3
69	Department of Consumer Affairs	23	45	-	-	-	-	-	-	-	-	-	-	23	45
71	Department of Health	3,927	41,061	2,024	12,961	2,158	17,059	3,279	14,039	2,383	32,862	9,962	69,879	23,733	187,860
75	Office of the Financial Institutions Commissioner	3	1	-	-	-	-	-	-	-	-	-	-	3	1
78	Department of Housing	181	1,835	1	0	-	-	-	-	-	-	-	-	182	1,835
81	Department of Education	1	4	1	1	17	328	93	487	72	464	2,918	6,442	3,102	7,726
87	Department of Sports and Recreation	180	2,491	10	308	1	21	-	-	-	-	-	-	191	2,819
95	Mental Health and Addiction Services Administration	581	3,614	105	279	71	206	94	158	145	104	209	215	1,205	4,576
96	Women's Advocate Office	9	51	-	-	-	-	-	-	-	-	-	-	9	51
105	Industrial Commission	53	360	25	52	19	41	11	7	132	279	12	24	252	762
120	Veterans Advocate Office	26	103	1	0	-	-	-	-	-	-	-	-	27	103
122	Department of the Family	1,023	11,504	23	64	3	8	1	1	-	-	-	-	1,050	11,577
123	Families and Children Administration	556	9,726	114	1,516	3	1	2	0	6	1	1	0	682	11,244
124	Minors Support Administration	38	2,094	1	9	-	-	-	-	-	-	-	-	39	2,103
126	Vocational Rehabilitation Administration	910	4,578	401	656	84	116	36	99	-	-	-	-	1,431	5,449
127	Administration for Socioeconomic Development of the Family	139	4,121	14	165	-	-	-	-	-	-	-	-	153	4,286
137	Department of Correction and Rehabilitation	591	8,397	4	6	-	-	-	-	-	-	-	-	595	8,403
139	Parole Board	3	12	-	-	-	-	-	-	-	-	-	-	3	12
143	Ofic protec y defensa pers imp	23	34	22	18	16	2	-	-	-	-	-	-	61	54
152	Elderly and Retired People Advocate Office	181	297	4	5	4	5	1	1	-	-	-	-	190	307
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	94	1	0	-	-	-	-	-	-	-	-	17	94
155	State Historic Preservation Office	27	58	2	13	-	-	-	-	-	-	-	-	29	70
226	Joint Special Counsel on Legislative Donations	30	68	21	7	2	0	2	12	2	0	-	-	57	87
231	Health Advocate Office	4	21	1	1	-	-	-	-	-	-	-	-	5	22
241	Administration for the Care and Development of the Childhood	181	4,188	25	39	38	200	2	5	-	-	2	1	248	4,432
266	Office of Public Security Affairs	5	10	-	-	-	-	-	-	-	-	-	-	5	10
271	Office of Information and Communication Technologies	106	2,828	5	168	8	59	-	-	-	-	-	-	119	3,055
279	COM APELATIVA SERVICIO PUBLICO	3	37	-	-	-	-	-	-	-	-	-	-	3	37
281	Office of the Electoral Comptroller	8	79	-	-	-	-	-	-	-	-	-	-	8	79
298	Public Service Regulatory Board	39	180	-	-	-	-	-	-	-	-	-	-	39	180
311	Gaming Commission	147	5,573	-	-	-	-	-	-	-	-	-	-	147	5,573
329	Social Economic Development Office	31	288	-	-	-	-	-	-	-	-	-	-	31	288
Total		16,671	300,867	4,630	34,289	2,719	23,665	3,672	17,164	2,949	37,121	13,740	79,476	44,381	\$ 492,583