

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
August 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 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 August 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	\$175,655		7.25
025	Hacienda (entidad interna - fines de contabilidad)	46,493		1.00
050	Department of Natural and Environmental Resources	21,736		1.75
049	Department of Transportation and Public Works	21,039		0.50
067	Department of Labor and Human Resources	18,608		5.25
Total Top Five		\$283,532		
All Other		132,553		
Total All Agencies		\$416,085		

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	\$9,018		9.25
071	Department of Health	175,655		7.25
067	Department of Labor and Human Resources	18,608		5.25
105	Industrial Commission	905		4.75
126	Vocational Rehabilitation Administration	5,798		3.00
Total Top Five		\$209,984		
All Other		206,100		
Total All Agencies		\$416,085		

Historical Information

	June	July	August
Total Unprocessed Invoices	\$444,357	\$445,212	\$416,085
Ending A/P Balance	613,572	606,466	579,100
Percentage of Invoices Unprocessed	72%	73%	72%
MoM Change in Unprocessed Invoices	0.3%	0.2%	(6.5)%

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

ID	Agency	LTM August FY26	Unprocessed Invoices In AP Portal as of 08/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	95	879	\$ 9,018	9.25
15	Office of the Governor	182	82	214	0.50
16	Office of Management and Budget	94	53	1,027	0.50
18	Planning Board	59	53	1,889	1.00
22	Office of the Commissioner of Insurance	40	14	29	0.25
23	Department of State	132	96	1,081	0.75
24	Department of the Treasury	465	111	2,655	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,293	1,349	46,493	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-			
28	Commonwealth Election Commission	170	300	3,156	1.75
30	Office of Administration and Transformation of Human Resources in the Government	31	13	64	0.50
31	General Services Administration	106	202	781	2.00
34	Investigation, Prosecution and Appeals Commission	9	5	1	0.50
37	Civil Rights Commission	17	5	22	0.25
38	Department of Justice	304	242	1,715	0.75
40	Puerto Rico Police Department	-	2	1	N/A
43	Puerto Rico National Guard	474	342	2,510	0.75
45	Department of Public Safety	1,670	2,068	14,469	1.25
49	Department of Transportation and Public Works	678	394	21,039	0.50
50	Department of Natural and Environmental Resources	584	1,029	21,736	1.75
55	Department of Agriculture	123	209	1,082	1.75
60	Citizen's Advocate Office (Ombudsman)	31	7	18	0.25
67	Department of Labor and Human Resources	442	2,285	18,608	5.25
68	Labor Relations Board	11	2	0	0.25
69	Department of Consumer Affairs	92	23	69	0.25
71	Department of Health	3,153	22,553	175,655	7.25
75	Office of the Financial Institutions Commissioner	90	3	4	-
78	Department of Housing	280	183	1,650	0.75
81	Department of Education	15,274	3,149	8,042	0.25
87	Department of Sports and Recreation	324	148	5,631	0.50
95	Mental Health and Addiction Services Administration	2,115	1,061	5,016	0.50
96	Women's Advocate Office	87	17	415	0.25
105	Industrial Commission	55	261	905	4.75

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

ID	Agency	LTM August FY26	Unprocessed Invoices In AP Portal as of 08/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	34	43	3,409	1.25
122	Department of the Family	460	1,079	10,791	2.25
123	Families and Children Administration	414	867	11,879	2.00
124	Minors Support Administration	85	118	2,149	1.50
126	Vocational Rehabilitation Administration	655	1,932	5,798	3.00
127	Administration for Socioeconomic Development of the Family	136	272	7,317	2.00
137	Department of Correction and Rehabilitation	933	351	7,583	0.50
139	Parole Board	10	8	5	0.75
143	Ofic protec y defensa pers imp	-	99	520	N/A
152	Elderly and Retired People Advocate Office	464	92	398	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	27	14	46	0.50
155	State Historic Preservation Office	42	37	652	1.00
226	Joint Special Counsel on Legislative Donations	9	17	31	2.00
231	Health Advocate Office	12	4	4	0.25
241	Administration for the Care and Development of the Childhood	261	282	3,175	1.00
266	Office of Public Security Affairs	31	5	3	0.25
271	Office of Information and Communication Technologies	77	153	4,549	2.00
279	COM APELATIVA SERVICIO PUBLICO	19	8	7	0.50
281	Office of the Electoral Comptroller	15	5	25	0.25
298	Public Service Regulatory Board	110	19	101	0.25
311	Gaming Commission	509	164	2,906	0.25
329	Social Economic Development Office	56	78	9,742	1.50
Total unprocessed invoices (August 30, 2025)			\$	416,085	
Ending A/P Balance (August 30, 2025)			\$	579,100	
% invoices unprocessed (August 30, 2025)					71.9%
Total unprocessed invoices (July 31, 2025)			\$	445,212	
Ending A/P Balance (July 31, 2025)			\$	606,466	
% invoices unprocessed (July 31, 2025)					73.4%
Increase / (Decrease) in total unprocessed invoices from prior month					(6.5)%

Footnotes:

(a) LTM is Last Twelve Months

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 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	37	\$ 380	86	\$ 1,347	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	879	\$ 9,018
15	Office of the Governor	42	153	40	61	-	-	-	-	-	-	-	-	82	214
16	Office of Management and Budget	51	1,024	2	3	-	-	-	-	-	-	-	-	53	1,027
18	Planning Board	17	354	36	1,535	-	-	-	-	-	-	-	-	53	1,889
22	Office of the Commissioner of Insurance	13	25	1	4	-	-	-	-	-	-	-	-	14	29
23	Department of State	55	900	40	180	1	1	-	-	-	-	-	-	96	1,081
24	Department of the Treasury	71	2,214	40	441	-	-	-	-	-	-	-	-	111	2,655
25	Hacienda (entidad interna - fines de contabilidad)	145	4,684	816	34,376	166	5,656	52	797	67	543	103	436	1,349	46,493
28	Commonwealth Election Commission	42	212	131	1,855	62	774	5	39	2	74	58	202	300	3,156
30	Office of Administration and Transformation of Human Resources in the Government of PR	6	59	1	0	5	5	-	-	1	0	-	-	13	64
31	General Services Administration	118	538	55	163	23	73	4	6	2	0	-	-	202	781
34	Investigation, Prosecution and Appeals Commission	-	-	4	1	1	0	-	-	-	-	-	-	5	1
37	Civil Rights Commission	4	20	1	1	-	-	-	-	-	-	-	-	5	22
38	Department of Justice	153	1,189	87	526	2	1	-	-	-	-	-	-	242	1,715
40	Puerto Rico Police Department	1	1	1	1	-	-	-	-	-	-	-	-	2	1
43	Puerto Rico National Guard	172	1,024	165	1,486	1	-	2	-	-	-	2	-	342	2,510
45	Department of Public Safety	633	4,782	1,005	7,069	402	2,605	24	12	1	0	3	1	2,068	14,469
49	Department of Transportation and Public Works	302	9,550	90	11,467	2	23	-	-	-	-	-	-	394	21,039
50	Department of Natural and Environmental Resources	204	2,425	586	14,149	222	5,136	8	9	-	-	9	16	1,029	21,736
55	Department of Agriculture	36	139	114	825	57	115	-	-	2	2	-	-	209	1,082
60	Citizen's Advocate Office (Ombudsman)	4	5	3	12	-	-	-	-	-	-	-	-	7	18
67	Department of Labor and Human Resources	372	3,179	1,873	14,864	40	566	-	-	-	-	-	-	2,285	18,608
68	Labor Relations Board	2	0	-	-	-	-	-	-	-	-	-	-	2	0
69	Department of Consumer Affairs	18	68	4	1	1	0	-	-	-	-	-	-	23	69
71	Department of Health	1,709	21,376	2,720	18,080	2,246	17,819	3,345	14,431	2,419	33,019	10,114	70,930	22,553	175,655
75	Office of the Financial Institutions Commissioner	3	4	-	-	-	-	-	-	-	-	-	-	3	4
78	Department of Housing	122	1,418	60	232	1	0	-	-	-	-	-	-	183	1,650
81	Department of Education	21	55	1	1	21	384	99	709	74	442	2,933	6,450	3,149	8,042
87	Department of Sports and Recreation	73	659	69	4,960	2	1	4	10	-	-	-	-	148	5,631
95	Mental Health and Addiction Services Administration	290	3,155	193	860	100	314	103	178	150	126	225	382	1,061	5,016
96	Women's Advocate Office	16	383	1	32	-	-	-	-	-	-	-	-	17	415
105	Industrial Commission	47	224	37	206	22	165	11	7	132	279	12	24	261	905
120	Veterans Advocate Office	13	119	22	3,284	2	2	-	-	-	-	6	4	43	3,409
122	Department of the Family	347	2,734	719	8,025	10	19	3	13	-	-	-	-	1,079	10,791
123	Families and Children Administration	125	4,197	504	7,106	183	438	51	135	2	2	2	1	867	11,879
124	Minors Support Administration	14	209	79	1,721	22	207	3	13	-	-	-	-	118	2,149
126	Vocational Rehabilitation Administration	231	2,137	1,194	2,912	334	509	171	239	-	-	2	1	1,932	5,798
127	Administration for Socioeconomic Development of the Family	125	3,678	141	3,612	6	27	-	-	-	-	-	-	272	7,317
137	Department of Correction and Rehabilitation	237	4,931	104	2,611	10	41	-	-	-	-	-	-	351	7,583
139	Parole Board	7	5	1	0	-	-	-	-	-	-	-	-	8	5
143	Ofic protec y defensa pers imp	15	9	28	141	54	369	2	0	-	-	-	-	99	520
152	Elderly and Retired People Advocate Office	52	267	32	115	7	15	1	0	-	-	-	-	92	398
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	40	12	7	-	-	-	-	-	-	-	-	14	46
155	State Historic Preservation Office	24	324	13	327	-	-	-	-	-	-	-	-	37	652
226	Joint Special Counsel on Legislative Donations	5	7	8	24	1	0	1	0	2	0	-	-	17	31
231	Health Advocate Office	3	3	1	1	-	-	-	-	-	-	-	-	4	4
241	Administration for the Care and Development of the Childhood	92	1,724	108	1,147	55	263	22	28	3	12	2	1	282	3,175
266	Office of Public Security Affairs	5	3	-	-	-	-	-	-	-	-	-	-	5	3
271	Office of Information and Communication Technologies	17	592	51	1,248	45	787	40	1,922	-	-	-	-	153	4,549
279	COM APELATIVA SERVICIO PUBLICO	6	4	2	3	-	-	-	-	-	-	-	-	8	7
281	Office of the Electoral Comptroller	4	25	1	0	-	-	-	-	-	-	-	-	5	25
298	Public Service Regulatory Board	17	97	2	4	-	-	-	-	-	-	-	-	19	101
311	Gaming Commission	138	2,869	26	37	-	-	-	-	-	-	-	-	164	2,906
329	Social Economic Development Office	37	2,912	41	6,830	-	-	-	-	-	-	-	-	78	9,742
Total		\$ 6,295	\$ 87,086	\$11,351	\$153,894	\$ 4,168	\$ 37,052	\$ 4,038	\$20,059	\$ 2,994	\$37,291	\$13,941	\$80,703	\$ 42,787	\$ 416,085