

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
December 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 1300-60-25, 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 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 December 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	\$184,805		7.00
025	Hacienda (entidad interna - fines de contabilidad)	95,203		1.25
271	Office of Information and Communication Technologies	38,295		2.50
049	Department of Transportation and Public Works	25,466		1.00
050	Department of Natural and Environmental Resources	22,089		1.75
Total Top Five		\$365,858		
All Other		164,680		
Total All Agencies		\$530,537		

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	\$9,875		10.75
071	Department of Health	184,805		7.00
105	Industrial Commission	948		4.50
067	Department of Labor and Human Resources	17,665		4.00
120	Veterans Advocate Office	1,415		3.25
Total Top Five		\$214,708		
All Other		315,830		
Total All Agencies		\$530,537		

Historical Information

	October	November	December
Total Unprocessed Invoices	\$442,722	\$438,161	\$530,537
Ending A/P Balance	615,784	698,858	661,317
Percentage of Invoices Unprocessed	72%	63%	80%
MoM Change in Unprocessed Invoices	(1.3)%	(1.0)%	21.1%

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

ID	Agency	LTM December FY26	Unprocessed Invoices In AP Portal as of 12/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	87	943	\$ 9,875	10.75
15	Office of the Governor	145	100	756	0.75
16	Office of Management and Budget	94	84	4,521	1.00
18	Planning Board	61	56	1,879	1.00
22	Office of the Commissioner of Insurance	37	12	92	0.25
23	Department of State	126	117	1,664	1.00
24	Department of the Treasury	456	269	6,935	0.50
25	Hacienda (entidad interna - fines de contabilidad)	1,219	1,381	95,203	1.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	129	251	2,351	2.00
30	Office of Administration and Transformation of Human Resources in the Government	30	20	810	0.75
31	General Services Administration	106	239	1,039	2.25
34	Investigation, Prosecution and Appeals Commission	9	7	15	0.75
37	Civil Rights Commission	17	2	9	-
38	Department of Justice	308	185	2,462	0.50
40	Puerto Rico Police Department	-	2	1	N/A
43	Puerto Rico National Guard	421	551	6,305	1.25
45	Department of Public Safety	1,696	3,012	20,459	1.75
49	Department of Transportation and Public Works	653	629	25,466	1.00
50	Department of Natural and Environmental Resources	618	1,033	22,089	1.75
55	Department of Agriculture	120	200	833	1.75
60	Citizen's Advocate Office (Ombudsman)	37	1	3	-
62	Cooperative Development Commission	20	4	2	0.25
67	Department of Labor and Human Resources	507	2,034	17,665	4.00
68	Labor Relations Board	13	5	19	0.50
69	Department of Consumer Affairs	92	25	105	0.25
71	Department of Health	3,374	23,986	184,805	7.00
75	Office of the Financial Institutions Commissioner	93	11	156	-
78	Department of Housing	268	152	2,002	0.50
81	Department of Education	15,699	3,111	7,942	0.25
87	Department of Sports and Recreation	326	142	5,700	0.50
95	Mental Health and Addiction Services Administration	1,991	1,254	7,360	0.75
96	Women's Advocate Office	84	21	119	0.25

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

ID	Agency	LTM December FY26 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 12/31/2025		Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount	
105	Industrial Commission	62	280	948	4.50
120	Veterans Advocate Office	31	97	1,415	3.25
122	Department of the Family	450	830	11,202	1.75
123	Families and Children Administration	385	588	12,596	1.50
124	Minors Support Administration	78	40	2,007	0.50
126	Vocational Rehabilitation Administration	695	1,422	3,761	2.00
127	Administration for Socioeconomic Development of the Family	140	179	4,262	1.25
137	Department of Correction and Rehabilitation	952	430	14,976	0.50
139	Parole Board	11	5	3	0.50
143	Ofic protec y defensa pers imp	-	47	39	N/A
152	Elderly and Retired People Advocate Office	497	73	174	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	15	70	0.75
155	State Historic Preservation Office	42	43	1,875	1.00
226	Joint Special Counsel on Legislative Donations	9	22	50	2.50
231	Health Advocate Office	13	9	31	0.75
241	Administration for the Care and Development of the Childhood	242	259	2,226	1.00
266	Office of Public Security Affairs	32	12	281	0.50
271	Office of Information and Communication Technologies	66	161	38,295	2.50
279	COM APELATIVA SERVICIO PUBLICO	17	20	45	1.25
281	Office of the Electoral Comptroller	14	3	18	0.25
298	Public Service Regulatory Board	101	35	156	0.25
311	Gaming Commission	516	124	688	0.25
329	Social Economic Development Office	59	72	6,778	1.25
Total unprocessed invoices (December 31, 2025)			\$	530,537	
Ending A/P Balance (December 31, 2025)			\$	661,317	
% invoices unprocessed (December 31, 2025)					80.2%
Total unprocessed invoices (November 30, 2025)			\$	438,161	
Ending A/P Balance (November 30, 2025)			\$	698,858	
% invoices unprocessed (November 30, 2025)					62.7%
Increase / (Decrease) in total unprocessed invoices from prior month					21.1%

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

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 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	98	\$ 1,232	89	\$ 1,352	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	943	\$ 9,875
15	Office of the Governor	99	755	1	1	-	-	-	-	-	-	-	-	100	756
16	Office of Management and Budget	78	2,996	6	1,524	-	-	-	-	-	-	-	-	84	4,521
18	Planning Board	25	379	31	1,500	-	-	-	-	-	-	-	-	56	1,879
22	Office of the Commissioner of Insurance	12	92	-	-	-	-	-	-	-	-	-	-	12	92
23	Department of State	113	1,662	4	2	-	-	-	-	-	-	-	-	117	1,664
24	Department of the Treasury	233	6,730	35	201	-	-	1	4	-	-	-	-	269	6,935
25	Hacienda (entidad interna - fines de contabilidad)	375	84,761	626	4,430	158	4,234	52	797	67	543	103	436	1,381	95,203
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	96	1,077	57	268	33	691	5	39	2	74	58	202	251	2,351
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	805	-	-	5	5	-	-	1	0	-	-	20	810
31	General Services Administration	179	861	39	112	15	61	4	6	2	0	-	-	239	1,039
34	Investigation, Prosecution and Appeals Commission	7	15	-	-	-	-	-	-	-	-	-	-	7	15
37	Civil Rights Commission	2	9	-	-	-	-	-	-	-	-	-	-	2	9
38	Department of Justice	179	2,444	5	17	1	0	-	-	-	-	-	-	185	2,462
40	Puerto Rico Police Department	1	1	1	1	-	-	-	-	-	-	-	-	2	1
43	Puerto Rico National Guard	511	5,628	35	678	1	-	2	-	-	-	2	-	551	6,305
45	Department of Public Safety	1,634	14,117	967	3,874	388	2,456	19	11	1	0	3	1	3,012	20,459
49	Department of Transportation and Public Works	594	22,285	33	3,159	2	23	-	-	-	-	-	-	629	25,466
50	Department of Natural and Environmental Resources	451	9,781	572	12,208	10	100	-	-	-	-	-	-	1,033	22,089
55	Department of Agriculture	115	582	49	221	35	28	-	-	1	2	-	-	200	833
60	Citizen's Advocate Office (Ombudsman)	1	3	-	-	-	-	-	-	-	-	-	-	1	3
62	Cooperative Development Commission	4	2	-	-	-	-	-	-	-	-	-	-	4	2
67	Department of Labor and Human Resources	842	7,990	1,189	9,650	3	25	-	-	-	-	-	-	2,034	17,665
68	Labor Relations Board	5	19	-	-	-	-	-	-	-	-	-	-	5	19
69	Department of Consumer Affairs	22	104	2	0	1	0	-	-	-	-	-	-	25	105
71	Department of Health	3,855	36,703	2,276	13,878	2,192	17,359	3,302	14,111	2,397	32,875	9,964	69,880	23,986	184,805
75	Office of the Financial Institutions Commissioner	11	156	-	-	-	-	-	-	-	-	-	-	11	156
78	Department of Housing	152	2,002	-	-	-	-	-	-	-	-	-	-	152	2,002
81	Department of Education	5	215	1	1	17	328	93	487	72	464	2,923	6,447	3,111	7,942
87	Department of Sports and Recreation	95	3,866	45	1,812	2	22	-	-	-	-	-	-	142	5,700
95	Mental Health and Addiction Services Administration	621	6,314	106	344	79	225	94	158	145	104	209	215	1,254	7,360
96	Women's Advocate Office	21	119	-	-	-	-	-	-	-	-	-	-	21	119
105	Industrial Commission	80	445	25	52	20	141	11	7	132	279	12	24	280	948
120	Veterans Advocate Office	88	822	8	592	-	-	-	-	-	-	1	0	97	1,415
122	Department of the Family	815	10,998	14	203	1	1	-	-	-	-	-	-	830	11,202
123	Families and Children Administration	404	9,623	177	2,957	7	16	-	-	-	-	-	-	588	12,596
124	Minors Support Administration	38	1,998	2	9	-	-	-	-	-	-	-	-	40	2,007
126	Vocational Rehabilitation Administration	617	2,534	515	799	211	252	79	175	-	-	-	-	1,422	3,761
127	Administration for Socioeconomic Development of the Family	163	4,149	16	113	-	-	-	-	-	-	-	-	179	4,262
137	Department of Correction and Rehabilitation	424	14,933	6	43	-	-	-	-	-	-	-	-	430	14,976
139	Parole Board	5	3	-	-	-	-	-	-	-	-	-	-	5	3
143	Ofic protecc y defensa pers imp	9	19	22	18	16	2	-	-	-	-	-	-	47	39
152	Elderly and Retired People Advocate Office	66	164	4	5	3	5	-	-	-	-	-	-	73	174
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	14	69	1	0	-	-	-	-	-	-	-	-	15	70
155	State Historic Preservation Office	41	1,862	2	13	-	-	-	-	-	-	-	-	43	1,875
226	Joint Special Counsel on Legislative Donations	14	19	3	20	1	0	2	12	2	0	-	-	22	50
231	Health Advocate Office	8	30	1	1	-	-	-	-	-	-	-	-	9	31
241	Administration for the Care and Development of the Childhood	126	1,592	68	432	41	179	20	21	2	1	2	1	259	2,226
266	Office of Public Security Affairs	12	281	-	-	-	-	-	-	-	-	-	-	12	281
271	Office of Information and Communication Technologies	59	37,359	35	480	39	231	28	226	-	-	-	-	161	38,295
279	COM APELATIVA SERVICIO PUBLICO	20	45	-	-	-	-	-	-	-	-	-	-	20	45
281	Office of the Electoral Comptroller	3	18	-	-	-	-	-	-	-	-	-	-	3	18
298	Public Service Regulatory Board	35	156	-	-	-	-	-	-	-	-	-	-	35	156
311	Gaming Commission	120	687	4	1	-	-	-	-	-	-	-	-	124	688
329	Social Economic Development Office	66	6,736	6	41	-	-	-	-	-	-	-	-	72	6,778
Total		13,679	308,248	7,078	61,012	3,343	27,118	3,799	17,562	2,961	37,136	13,747	79,461	44,607	\$ 530,537