

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
February 28, 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 February 28, 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	\$186,936		7.25
025	Hacienda (entidad interna - fines de contabilidad)	96,780		1.50
049	Department of Transportation and Public Works	26,636		1.25
045	Department of Public Safety	24,134		2.00
050	Department of Natural and Environmental Resources	24,131		1.75
Total Top Five		\$358,616		
All Other		130,055		
Total All Agencies		\$488,670		

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	\$10,248		11.00
071	Department of Health	186,936		7.25
040	Puerto Rico Police Department	4		6.00
226	Joint Special Counsel on Legislative Donations	43		4.50
067	Department of Labor and Human Resources	17,654		4.50
Total Top Five		\$214,885		
All Other		273,785		
Total All Agencies		\$488,670		

Historical Information

	December	January	February
Total Unprocessed Invoices	\$530,537	\$513,302	\$488,670
Ending A/P Balance	661,317	724,384	651,805
Percentage of Invoices Unprocessed	80%	71%	75%
MoM Change in Unprocessed Invoices	21.1%	(3.2)%	(4.8)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2026

(figures in thousands)

ID	Agency	LTM February FY26	Unprocessed Invoices In AP Portal as of 02/28/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	87	964	\$ 10,248	11.00
15	Office of the Governor	161	52	139	0.25
16	Office of Management and Budget	94	77	4,101	0.75
18	Planning Board	60	71	2,093	1.25
22	Office of the Commissioner of Insurance	37	16	101	0.50
23	Department of State	125	77	391	0.50
24	Department of the Treasury	454	430	10,933	1.00
25	Hacienda (entidad interna - fines de contabilidad)	1,050	1,445	96,780	1.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	121	267	1,586	2.25
30	Office of Administration and Transformation of Human Resources in the Government	30	12	125	0.50
31	General Services Administration	104	323	1,851	3.00
34	Investigation, Prosecution and Appeals Commission	8	6	11	0.75
37	Civil Rights Commission	17	2	2	-
38	Department of Justice	306	310	2,781	1.00
40	Puerto Rico Police Department	1	6	4	6.00
43	Puerto Rico National Guard	431	302	3,298	0.75
45	Department of Public Safety	1,690	3,219	24,134	2.00
49	Department of Transportation and Public Works	636	807	26,636	1.25
50	Department of Natural and Environmental Resources	602	1,104	24,131	1.75
55	Department of Agriculture	125	156	859	1.25
60	Citizen's Advocate Office (Ombudsman)	38	6	9	0.25
62	Cooperative Development Commission	21	2	5	-
67	Department of Labor and Human Resources	528	2,387	17,654	4.50
69	Department of Consumer Affairs	92	30	73	0.25
71	Department of Health	3,298	24,321	186,936	7.25
75	Office of the Financial Institutions Commissioner	94	9	377	-
78	Department of Housing	255	229	1,882	1.00
81	Department of Education	16,519	3,108	7,734	0.25
87	Department of Sports and Recreation	335	126	2,705	0.50
95	Mental Health and Addiction Services Administration	2,122	1,241	4,430	0.50
96	Women's Advocate Office	84	13	266	0.25
105	Industrial Commission	71	260	711	3.75

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2026
(figures in thousands)

ID	Agency	LTM February FY26	Unprocessed Invoices In AP Portal as of 02/28/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	30	109	744	3.75
122	Department of the Family	438	977	8,537	2.25
123	Families and Children Administration	397	626	8,785	1.50
124	Minors Support Administration	79	30	1,893	0.50
126	Vocational Rehabilitation Administration	639	1,372	5,039	2.25
127	Administration for Socioeconomic Development of the Family	141	137	2,852	1.00
137	Department of Correction and Rehabilitation	941	702	11,293	0.75
139	Parole Board	12	7	6	0.50
143	Ofic protec y defensa pers imp	-	47	43	N/A
152	Elderly and Retired People Advocate Office	485	123	356	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	22	10	87	0.50
155	State Historic Preservation Office	42	34	65	0.75
226	Joint Special Counsel on Legislative Donations	11	50	43	4.50
231	Health Advocate Office	13	4	7	0.25
241	Administration for the Care and Development of the Childhood	221	199	2,725	1.00
266	Office of Public Security Affairs	30	2	325	-
271	Office of Information and Communication Technologies	68	61	1,440	1.00
279	COM APELATIVA SERVICIO PUBLICO	16	2	27	0.25
281	Office of the Electoral Comptroller	13	5	75	0.50
298	Public Service Regulatory Board	102	45	195	0.50
311	Gaming Commission	513	143	781	0.25
329	Social Economic Development Office	62	54	10,369	0.75
Total unprocessed invoices (February 28, 2026)				\$ 488,670	
Ending A/P Balance (February 28, 2026)				\$ 651,805	
% invoices unprocessed (February 28, 2026)				75.0%	
Total unprocessed invoices (January 31, 2026)				\$ 513,302	
Ending A/P Balance (January 31, 2026)				\$ 724,384	
% invoices unprocessed (January 31, 2026)				70.9%	
Increase / (Decrease) in total unprocessed invoices from prior month					(4.8)%

Footnotes:

(a) LTM is Last Twelve Months

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 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	123	\$ 1,612	85	\$ 1,345	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	964	\$ 10,248
15	Office of the Governor	52	139	-	-	-	-	-	-	-	-	-	-	52	139
16	Office of Management and Budget	72	2,608	5	1,493	-	-	-	-	-	-	-	-	77	4,101
18	Planning Board	41	594	30	1,499	-	-	-	-	-	-	-	-	71	2,093
22	Office of the Commissioner of Insurance	16	101	-	-	-	-	-	-	-	-	-	-	16	101
23	Department of State	73	388	4	2	-	-	-	-	-	-	-	-	77	391
24	Department of the Treasury	397	10,801	31	124	-	-	2	8	-	-	-	-	430	10,933
25	Hacienda (entidad interna - fines de contabilidad)	461	86,570	604	4,199	158	4,234	52	797	67	543	103	436	1,445	96,780
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	113	312	57	268	32	690	5	39	2	74	58	202	267	1,586
30	Office of Administration and Transformation of Human Resources in the Government of PR	11	124	-	-	-	-	-	-	1	0	-	-	12	125
31	General Services Administration	293	1,769	19	41	8	36	3	6	-	-	-	-	323	1,851
34	Investigation, Prosecution and Appeals Commission	6	11	-	-	-	-	-	-	-	-	-	-	6	11
37	Civil Rights Commission	2	2	-	-	-	-	-	-	-	-	-	-	2	2
38	Department of Justice	303	2,761	6	19	-	-	-	-	1	0	-	-	310	2,781
40	Puerto Rico Police Department	6	4	-	-	-	-	-	-	-	-	-	-	6	4
43	Puerto Rico National Guard	274	3,217	23	81	1	-	2	-	-	-	2	-	302	3,298
45	Department of Public Safety	2,115	20,447	878	2,922	226	765	-	-	-	-	-	-	3,219	24,134
49	Department of Transportation and Public Works	795	25,093	9	1,536	2	1	1	6	-	-	-	-	807	26,636
50	Department of Natural and Environmental Resources	517	11,911	547	12,117	40	103	-	-	-	-	-	-	1,104	24,131
55	Department of Agriculture	134	805	15	48	4	4	2	1	1	-	-	-	156	859
60	Citizen's Advocate Office (Ombudsman)	6	9	-	-	-	-	-	-	-	-	-	-	6	9
62	Cooperative Development Commission	1	0	-	-	-	-	-	-	-	-	1	5	2	5
67	Department of Labor and Human Resources	1,353	9,238	1,031	8,392	3	25	-	-	-	-	-	-	2,387	17,654
69	Department of Consumer Affairs	27	72	2	0	1	0	-	-	-	-	-	-	30	73
71	Department of Health	4,355	39,360	2,122	13,675	2,184	17,102	3,299	14,047	2,397	32,871	9,964	69,880	24,321	186,936
75	Office of the Financial Institutions Commissioner	9	377	-	-	-	-	-	-	-	-	-	-	9	377
78	Department of Housing	228	1,882	1	0	-	-	-	-	-	-	-	-	229	1,882
81	Department of Education	3	8	1	1	17	328	93	487	72	464	2,922	6,446	3,108	7,734
87	Department of Sports and Recreation	111	2,099	14	585	1	21	-	-	-	-	-	-	126	2,705
95	Mental Health and Addiction Services Administration	609	3,448	105	279	79	225	94	158	145	104	209	215	1,241	4,430
96	Women's Advocate Office	13	266	-	-	-	-	-	-	-	-	-	-	13	266
105	Industrial Commission	61	308	25	52	19	41	11	7	132	279	12	24	260	711
120	Veterans Advocate Office	103	723	6	20	-	-	-	-	-	-	-	-	109	744
122	Department of the Family	959	8,493	14	37	3	8	1	1	-	-	-	-	977	8,537
123	Families and Children Administration	449	6,005	164	2,776	4	2	2	0	6	1	1	0	626	8,785
124	Minors Support Administration	28	1,884	2	9	-	-	-	-	-	-	-	-	30	1,893
126	Vocational Rehabilitation Administration	839	4,157	406	660	87	120	40	102	-	-	-	-	1,372	5,039
127	Administration for Socioeconomic Development of the Family	132	2,789	5	63	-	-	-	-	-	-	-	-	137	2,852
137	Department of Correction and Rehabilitation	697	11,268	5	25	-	-	-	-	-	-	-	-	702	11,293
139	Parole Board	7	6	-	-	-	-	-	-	-	-	-	-	7	6
143	Ofic protec y defensa pers imp	9	23	22	18	16	2	-	-	-	-	-	-	47	43
152	Elderly and Retired People Advocate Office	114	345	4	5	4	5	1	1	-	-	-	-	123	356
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	9	87	1	0	-	-	-	-	-	-	-	-	10	87
155	State Historic Preservation Office	32	52	2	13	-	-	-	-	-	-	-	-	34	65
226	Joint Special Counsel on Legislative Donations	23	24	21	7	2	0	2	12	2	0	-	-	50	43
231	Health Advocate Office	3	6	1	1	-	-	-	-	-	-	-	-	4	7
241	Administration for the Care and Development of the Childhood	161	2,658	26	42	8	19	2	5	-	-	2	1	199	2,725
266	Office of Public Security Affairs	2	325	-	-	-	-	-	-	-	-	-	-	2	325
271	Office of Information and Communication Technologies	45	1,142	6	211	8	59	2	28	-	-	-	-	61	1,440
279	COM APELATIVA SERVICIO PUBLICO	2	27	-	-	-	-	-	-	-	-	-	-	2	27
281	Office of the Electoral Comptroller	5	75	-	-	-	-	-	-	-	-	-	-	5	75
298	Public Service Regulatory Board	45	195	-	-	-	-	-	-	-	-	-	-	45	195
311	Gaming Commission	143	781	-	-	-	-	-	-	-	-	-	-	143	781
329	Social Economic Development Office	48	10,327	6	41	-	-	-	-	-	-	-	-	54	10,369
Total		16,437	277,731	6,305	52,609	2,969	24,525	3,701	17,212	2,963	37,130	13,744	79,464	46,119	\$ 488,670