

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
January 31, 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 January 31, 2026
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
071	Department of Health	\$190,479	7.25
025	Hacienda (entidad interna - fines de contabilidad)	96,400	1.25
049	Department of Transportation and Public Works	28,436	1.25
050	Department of Natural and Environmental Resources	24,019	1.75
067	Department of Labor and Human Resources	17,888	4.25
Total Top Five		\$357,222	
All Other		156,080	
Total All Agencies		\$513,302	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Invoices	Complete Backlog
014	Environmental Quality Board	\$10,067	10.50
071	Department of Health	190,479	7.25
067	Department of Labor and Human Resources	17,888	4.25
105	Industrial Commission	798	4.00
120	Veterans Advocate Office	859	3.75
Total Top Five		\$220,092	
All Other		293,210	
Total All Agencies		\$513,302	

Historical Information

	November	December	January
Total Unprocessed Invoices	\$438,161	\$530,537	\$513,302
Ending A/P Balance	698,858	661,317	724,384
Percentage of Invoices Unprocessed	63%	80%	71%
MoM Change in Unprocessed Invoices	(1.0)%	21.1%	(3.2)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2026
(figures in thousands)

ID	Agency	LTM January FY26	Unprocessed Invoices In AP Portal as of 01/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	90	953	\$ 10,067	10.50
15	Office of the Governor	156	54	138	0.25
16	Office of Management and Budget	93	68	4,016	0.75
18	Planning Board	58	57	2,102	1.00
22	Office of the Commissioner of Insurance	36	19	120	0.50
23	Department of State	121	137	1,559	1.25
24	Department of the Treasury	455	407	16,336	1.00
25	Hacienda (entidad interna - fines de contabilidad)	1,183	1,407	96,400	1.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	127	244	1,684	2.00
30	Office of Administration and Transformation of Human Resources in the Government	30	12	138	0.50
31	General Services Administration	102	276	1,248	2.75
34	Investigation, Prosecution and Appeals Commission	8	12	20	1.50
37	Civil Rights Commission	16	9	17	0.50
38	Department of Justice	306	215	2,659	0.75
40	Puerto Rico Police Department	-	1	0	N/A
43	Puerto Rico National Guard	427	306	3,279	0.75
45	Department of Public Safety	1,694	3,115	15,083	1.75
49	Department of Transportation and Public Works	653	755	28,436	1.25
50	Department of Natural and Environmental Resources	614	1,046	24,019	1.75
55	Department of Agriculture	128	179	602	1.50
60	Citizen's Advocate Office (Ombudsman)	37	2	4	-
62	Cooperative Development Commission	20	4	6	0.25
67	Department of Labor and Human Resources	516	2,218	17,888	4.25
68	Labor Relations Board	12	1	0	-
69	Department of Consumer Affairs	92	22	43	0.25
71	Department of Health	3,319	24,178	190,479	7.25
75	Office of the Financial Institutions Commissioner	94	7	92	-
78	Department of Housing	253	201	1,725	0.75
81	Department of Education	16,476	3,111	7,942	0.25
87	Department of Sports and Recreation	335	162	2,543	0.50
95	Mental Health and Addiction Services Administration	1,953	1,348	5,042	0.75
96	Women's Advocate Office	83	22	103	0.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2026

(figures in thousands)

ID	Agency	LTM January FY26	Unprocessed Invoices In AP Portal as of 01/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
105	Industrial Commission	66	258	798	4.00
120	Veterans Advocate Office	30	109	859	3.75
122	Department of the Family	440	865	8,541	2.00
123	Families and Children Administration	384	612	10,539	1.50
124	Minors Support Administration	78	27	2,219	0.25
126	Vocational Rehabilitation Administration	683	1,427	3,784	2.00
127	Administration for Socioeconomic Development of the Family	140	137	2,327	1.00
137	Department of Correction and Rehabilitation	927	577	9,715	0.50
139	Parole Board	11	6	8	0.50
143	Ofic protec y defensa pers imp	-	55	47	N/A
152	Elderly and Retired People Advocate Office	477	175	335	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	21	12	74	0.50
155	State Historic Preservation Office	40	54	2,185	1.25
226	Joint Special Counsel on Legislative Donations	10	19	36	2.00
231	Health Advocate Office	13	5	5	0.50
241	Administration for the Care and Development of the Childhood	233	238	2,219	1.00
266	Office of Public Security Affairs	32	2	325	-
271	Office of Information and Communication Technologies	64	79	15,196	1.25
279	COM APELATIVA SERVICIO PUBLICO	15	11	46	0.75
281	Office of the Electoral Comptroller	14	5	68	0.25
298	Public Service Regulatory Board	100	46	179	0.50
311	Gaming Commission	510	144	9,840	0.25
329	Social Economic Development Office	62	55	10,167	1.00
Total unprocessed invoices (January 31, 2026)				\$ 513,302	
Ending A/P Balance (January 31, 2026)				\$ 724,384	
% invoices unprocessed (January 31, 2026)				70.9%	
Total unprocessed invoices (December 31, 2025)				\$ 530,537	
Ending A/P Balance (December 31, 2025)				\$ 661,317	
% invoices unprocessed (December 31, 2025)				80.2%	
Increase / (Decrease) in total unprocessed invoices from prior month					(3.2)%

Footnotes:

(a) LTM is Last Twelve Months

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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	108	\$ 1,424	89	\$ 1,352	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	953	\$ 10,067
15	Office of the Governor	54	138	-	-	-	-	-	-	-	-	-	-	54	138
16	Office of Management and Budget	63	2,523	5	1,493	-	-	-	-	-	-	-	-	68	4,016
18	Planning Board	28	658	29	1,444	-	-	-	-	-	-	-	-	57	2,102
22	Office of the Commissioner of Insurance	19	120	-	-	-	-	-	-	-	-	-	-	19	120
23	Department of State	133	1,556	4	2	-	-	-	-	-	-	-	-	137	1,559
24	Department of the Treasury	375	16,208	31	124	-	-	1	4	-	-	-	-	407	16,336
25	Hacienda (entidad interna - fines de contabilidad)	412	86,132	615	4,257	158	4,234	52	797	67	543	103	436	1,407	96,400
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	89	410	57	268	33	691	5	39	2	74	58	202	244	1,684
30	Office of Administration and Transformation of Human Resources in the Government of PR	8	134	-	-	3	4	-	-	1	0	-	-	12	138
31	General Services Administration	246	1,166	19	41	8	36	3	6	-	-	-	-	276	1,248
34	Investigation, Prosecution and Appeals Commission	12	20	-	-	-	-	-	-	-	-	-	-	12	20
37	Civil Rights Commission	9	17	-	-	-	-	-	-	-	-	-	-	9	17
38	Department of Justice	210	2,641	5	17	-	-	-	-	-	-	-	-	215	2,659
40	Puerto Rico Police Department	1	0	-	-	-	-	-	-	-	-	-	-	1	0
43	Puerto Rico National Guard	276	3,197	25	82	1	-	2	-	-	-	2	-	306	3,279
45	Department of Public Safety	1,753	9,636	954	3,083	385	2,351	19	11	1	0	3	1	3,115	15,083
49	Department of Transportation and Public Works	742	26,753	11	1,676	1	1	1	6	-	-	-	-	755	28,436
50	Department of Natural and Environmental Resources	464	11,712	572	12,208	10	100	-	-	-	-	-	-	1,046	24,019
55	Department of Agriculture	101	320	44	256	34	27	-	-	-	-	-	-	179	602
60	Citizen's Advocate Office (Ombudsman)	2	4	-	-	-	-	-	-	-	-	-	-	2	4
62	Cooperative Development Commission	3	1	-	-	-	-	-	-	-	-	1	5	4	6
67	Department of Labor and Human Resources	1,118	8,958	1,097	8,905	3	25	-	-	-	-	-	-	2,218	17,888
68	Labor Relations Board	1	0	-	-	-	-	-	-	-	-	-	-	1	0
69	Department of Consumer Affairs	19	42	2	0	1	0	-	-	-	-	-	-	22	43
71	Department of Health	4,137	42,557	2,192	13,928	2,187	17,133	3,302	14,111	2,396	32,871	9,964	69,880	24,178	190,479
75	Office of the Financial Institutions Commissioner	7	92	-	-	-	-	-	-	-	-	-	-	7	92
78	Department of Housing	200	1,724	1	0	-	-	-	-	-	-	-	-	201	1,725
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	124	1,810	37	712	1	21	-	-	-	-	-	-	162	2,543
95	Mental Health and Addiction Services Administration	715	3,917	106	422	79	225	94	158	145	104	209	215	1,348	5,042
96	Women's Advocate Office	22	103	-	-	-	-	-	-	-	-	-	-	22	103
105	Industrial Commission	58	296	25	52	20	141	11	7	132	279	12	24	258	798
120	Veterans Advocate Office	103	839	6	20	-	-	-	-	-	-	-	-	109	859
122	Department of the Family	843	8,313	19	225	2	2	1	1	-	-	-	-	865	8,541
123	Families and Children Administration	419	7,576	173	2,944	11	17	2	0	6	1	1	0	612	10,539
124	Minors Support Administration	25	2,210	2	9	-	-	-	-	-	-	-	-	27	2,219
126	Vocational Rehabilitation Administration	623	2,565	514	792	211	252	79	175	-	-	-	-	1,427	3,784
127	Administration for Socioeconomic Development of the Family	132	2,264	5	63	-	-	-	-	-	-	-	-	137	2,327
137	Department of Correction and Rehabilitation	563	9,629	12	85	-	-	-	-	2	0	-	-	577	9,715
139	Parole Board	6	8	-	-	-	-	-	-	-	-	-	-	6	8
143	Ofic protecc y defensa pers imp	17	27	22	18	16	2	-	-	-	-	-	-	55	47
152	Elderly and Retired People Advocate Office	168	326	4	5	3	5	-	-	-	-	-	-	175	335
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	11	74	1	0	-	-	-	-	-	-	-	-	12	74
155	State Historic Preservation Office	51	2,064	3	121	-	-	-	-	-	-	-	-	54	2,185
226	Joint Special Counsel on Legislative Donations	12	18	2	7	1	0	2	12	2	0	-	-	19	36
231	Health Advocate Office	4	4	1	1	-	-	-	-	-	-	-	-	5	5
241	Administration for the Care and Development of the Childhood	119	1,602	54	414	41	180	20	21	2	1	2	1	238	2,219
266	Office of Public Security Affairs	2	325	-	-	-	-	-	-	-	-	-	-	2	325
271	Office of Information and Communication Technologies	63	14,898	6	211	8	59	2	28	-	-	-	-	79	15,196
279	COM APELATIVA SERVICIO PUBLICO	11	46	-	-	-	-	-	-	-	-	-	-	11	46
281	Office of the Electoral Comptroller	5	68	-	-	-	-	-	-	-	-	-	-	5	68
298	Public Service Regulatory Board	46	179	-	-	-	-	-	-	-	-	-	-	46	179
311	Gaming Commission	140	9,839	4	1	-	-	-	-	-	-	-	-	144	9,840
329	Social Economic Development Office	49	10,126	6	41	-	-	-	-	-	-	-	-	55	10,167
Total		14,928	297,484	6,755	55,281	3,296	26,569	3,776	17,370	2,965	37,131	13,748	79,466	45,468	\$ 513,302