

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



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

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**July 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 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 July 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	\$176,790		7.00
025	Hacienda (entidad interna - fines de contabilidad)	45,184		1.00
049	Department of Transportation and Public Works	34,111		1.25
050	Department of Natural and Environmental Resources	21,373		2.00
067	Department of Labor and Human Resources	19,312		5.25
Total Top Five		\$296,771		
All Other		148,441		
<b>Total All Agencies</b>		<b>\$445,212</b>		

**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	\$8,986		8.50
071	Department of Health	176,790		7.00
067	Department of Labor and Human Resources	19,312		5.25
105	Industrial Commission	863		4.25
126	Vocational Rehabilitation Administration	5,431		3.00
Total Top Five		\$211,382		
All Other		233,830		
<b>Total All Agencies</b>		<b>\$445,212</b>		

**Historical Information**

	May	June	July
Total Unprocessed Invoices	\$442,908	\$444,357	\$445,212
Ending A/P Balance	658,690	613,572	606,466
Percentage of Invoices Unprocessed	67%	72%	73%
MoM Change in Unprocessed Invoices	(1.5)%	0.3%	0.2%

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## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2025

(figures in thousands)

ID	Agency	LTM July FY26	Unprocessed Invoices In AP Portal as of 07/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	102	864	\$ 8,986	8.50
15	Office of the Governor	184	86	227	0.50
16	Office of Management and Budget	94	41	709	0.50
18	Planning Board	60	85	2,213	1.50
22	Office of the Commissioner of Insurance	42	17	186	0.50
23	Department of State	136	60	366	0.50
24	Department of the Treasury	462	146	3,527	0.25
25	Hacienda (entidad interna - fines de contabilidad)	1,341	1,217	45,184	1.00
26	Retirement System for Government Employees and the Judiciary (Central System)	-	3	4	N/A
28	Commonwealth Election Commission	178	330	3,312	1.75
30	Office of Administration and Transformation of Human Resources in the Government	30	29	125	1.00
31	General Services Administration	103	213	4,975	2.00
34	Investigation, Prosecution and Appeals Commission	8	13	7	1.75
37	Civil Rights Commission	16	10	6	0.75
38	Department of Justice	311	249	2,784	0.75
40	Puerto Rico Police Department	-	1	1	N/A
43	Puerto Rico National Guard	500	348	2,584	0.75
45	Department of Public Safety	1,659	2,135	11,950	1.25
49	Department of Transportation and Public Works	694	819	34,111	1.25
50	Department of Natural and Environmental Resources	577	1,131	21,373	2.00
55	Department of Agriculture	126	319	2,765	2.50
60	Citizen's Advocate Office (Ombudsman)	28	17	61	0.50
67	Department of Labor and Human Resources	455	2,400	19,312	5.25
68	Labor Relations Board	12	2	1	0.25
69	Department of Consumer Affairs	92	36	112	0.50
71	Department of Health	3,213	22,441	176,790	7.00
75	Office of the Financial Institutions Commissioner	91	11	80	-
78	Department of Housing	288	94	470	0.25
81	Department of Education	15,639	3,180	8,408	0.25
87	Department of Sports and Recreation	330	200	6,421	0.50
95	Mental Health and Addiction Services Administration	2,180	1,380	7,212	0.75
96	Women's Advocate Office	90	45	795	0.50

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## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2025

(figures in thousands)

ID	Agency	LTM July FY26	Unprocessed Invoices In AP Portal as of 07/31/2025		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
105	Industrial Commission	54	235	863	4.25
120	Veterans Advocate Office	35	43	3,676	1.25
122	Department of the Family	453	1,079	10,426	2.50
123	Families and Children Administration	414	823	12,303	2.00
124	Minors Support Administration	81	129	3,000	1.50
126	Vocational Rehabilitation Administration	672	2,025	5,431	3.00
127	Administration for Socioeconomic Development of the Family	142	251	6,768	1.75
137	Department of Correction and Rehabilitation	979	394	8,435	0.50
139	Parole Board	11	1	0	-
143	Ofic protec y defensa pers imp	-	103	535	N/A
152	Elderly and Retired People Advocate Office	459	78	509	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	28	13	46	0.50
155	State Historic Preservation Office	39	62	1,457	1.50
220	Correctional Health	39	4	88	-
226	Joint Special Counsel on Legislative Donations	9	18	34	2.00
231	Health Advocate Office	14	3	4	0.25
241	Administration for the Care and Development of the Childhood	266	285	3,188	1.00
242	PPD Central Committee	-	133	1,388	N/A
243	PNP Central Committee	5	11	1,828	2.25
244	PIP Central Committee	-	15	0	N/A
266	Office of Public Security Affairs	30	3	2	-
271	Office of Information and Communication Technologies	81	173	8,248	2.25
279	COM APELATIVA SERVICIO PUBLICO	19	6	32	0.25
281	Office of the Electoral Comptroller	16	13	52	0.75
291	Proyecto Dignidad	19	14	90	0.75
298	Public Service Regulatory Board	108	25	157	0.25
311	Gaming Commission	509	216	2,135	0.50
329	Social Economic Development Office	57	66	9,381	1.25
391	Movimiento Victoria Ciudadana	18	22	78	1.25
<b>Total unprocessed invoices (July 31, 2025)</b>			\$	<b>445,212</b>	
Ending A/P Balance (July 31, 2025)			\$	<b>606,466</b>	
% invoices unprocessed (July 31, 2025)					73.4%
<b>Total unprocessed invoices (June 30, 2025)</b>			\$	<b>444,357</b>	
Ending A/P Balance (June 30, 2025)			\$	<b>613,572</b>	
% invoices unprocessed (June 30, 2025)					72.4%
Increase / (Decrease) in total unprocessed invoices from prior month					0.2%

Footnotes:

(a) LTM is Last Twelve Months

**Puerto Rico Department of Treasury | Hacienda**

**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 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	12	\$ 268	96	\$ 1,426	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	864	\$ 8,986
15	Office of the Governor	23	49	63	179	-	-	-	-	-	-	-	-	86	227
16	Office of Management and Budget	24	481	17	229	-	-	-	-	-	-	-	-	41	709
18	Planning Board	13	256	71	1,955	-	-	-	-	-	-	1	2	85	2,213
22	Office of the Commissioner of Insurance	10	177	7	10	-	-	-	-	-	-	-	-	17	186
23	Department of State	14	47	45	319	1	1	-	-	-	-	-	-	60	366
24	Department of the Treasury	51	2,149	93	1,376	2	1	-	-	-	-	-	-	146	3,527
25	Hacienda (entidad interna - fines de contabilidad)	53	3,583	775	34,169	167	5,656	52	797	67	543	103	436	1,217	45,184
26	Retirement System for Government Employees and the Judiciary (Central System)	-	-	3	4	-	-	-	-	-	-	-	-	3	4
28	Commonwealth Election Commission	28	109	171	2,107	66	781	5	39	2	74	58	202	330	3,312
30	Office of Administration and Transformation of Human Resources in the Government of PR	11	108	3	3	7	5	4	2	1	0	3	6	29	125
31	General Services Administration	61	3,839	123	1,057	23	73	4	6	2	0	-	-	213	4,975
34	Investigation, Prosecution and Appeals Commission	1	1	11	6	1	0	-	-	-	-	-	-	13	7
37	Civil Rights Commission	5	4	5	2	-	-	-	-	-	-	-	-	10	6
38	Department of Justice	95	1,637	152	1,146	2	1	-	-	-	-	-	-	249	2,784
40	Puerto Rico Police Department	1	1	-	-	-	-	-	-	-	-	-	-	1	1
43	Puerto Rico National Guard	89	570	254	2,014	1	-	2	-	-	-	2	-	348	2,584
45	Department of Public Safety	244	1,448	1,434	7,852	430	2,637	24	12	-	-	3	1	2,135	11,950
49	Department of Transportation and Public Works	129	3,853	651	27,735	28	2,381	10	139	1	3	-	-	819	34,111
50	Department of Natural and Environmental Resources	113	1,077	779	15,135	222	5,136	8	9	-	-	9	16	1,131	21,373
55	Department of Agriculture	21	107	186	1,335	110	1,321	-	-	2	2	-	-	319	2,765
60	Citizen's Advocate Office (Ombudsman)	12	29	5	32	-	-	-	-	-	-	-	-	17	61
67	Department of Labor and Human Resources	303	2,169	2,057	16,578	40	566	-	-	-	-	-	-	2,400	19,312
68	Labor Relations Board	-	-	2	1	-	-	-	-	-	-	-	-	2	1
69	Department of Consumer Affairs	10	90	26	22	-	-	-	-	-	-	-	-	36	112
71	Department of Health	799	10,867	3,484	29,627	2,264	17,921	3,348	14,431	2,426	33,006	10,120	70,939	22,441	176,790
75	Office of the Financial Institutions Commissioner	9	77	2	3	-	-	-	-	-	-	-	-	11	80
78	Department of Housing	34	185	59	285	1	0	-	-	-	-	-	-	94	470
81	Department of Education	21	55	3	5	21	384	99	709	103	804	2,933	6,450	3,180	8,408
87	Department of Sports and Recreation	66	141	127	6,269	3	2	4	10	-	-	-	-	200	6,421
95	Mental Health and Addiction Services Administration	226	4,144	337	1,913	111	372	115	199	230	154	361	430	1,380	7,212
96	Women's Advocate Office	12	124	33	671	-	-	-	-	-	-	-	-	45	795
105	Industrial Commission	14	65	44	323	22	165	11	7	132	279	12	24	235	863
120	Veterans Advocate Office	10	367	25	3,302	2	2	-	-	-	-	6	4	43	3,676
122	Department of the Family	190	1,919	877	8,475	9	19	3	13	-	-	-	-	1,079	10,426
123	Families and Children Administration	66	4,271	517	7,453	185	441	51	135	2	2	2	1	823	12,303
124	Minors Support Administration	20	363	84	2,418	22	207	3	13	-	-	-	-	129	3,000
126	Vocational Rehabilitation Administration	164	1,136	1,344	3,531	339	522	176	241	-	-	2	1	2,025	5,431
127	Administration for Socioeconomic Development of the Family	81	2,641	164	4,099	6	27	-	-	-	-	-	-	251	6,768
137	Department of Correction and Rehabilitation	63	2,789	312	5,556	19	90	-	-	-	-	-	-	394	8,435
139	Parole Board	-	-	1	0	-	-	-	-	-	-	-	-	1	0
143	Ofic protec y defensa pers imp	8	7	39	159	54	369	2	0	-	-	-	-	103	535
152	Elderly and Retired People Advocate Office	33	351	37	142	7	15	1	0	-	-	-	-	78	509
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	1	39	12	7	-	-	-	-	-	-	-	-	13	46
155	State Historic Preservation Office	18	492	44	965	-	-	-	-	-	-	-	-	62	1,457
220	Correctional Health	-	-	4	88	-	-	-	-	-	-	-	-	4	88
226	Joint Special Counsel on Legislative Donations	3	6	11	28	1	0	1	0	2	0	-	-	18	34
231	Health Advocate Office	1	0	2	4	-	-	-	-	-	-	-	-	3	4
241	Administration for the Care and Development of the Childhood	55	1,129	146	1,705	57	313	22	28	3	12	2	1	285	3,188
242	PPD Central Committee	-	-	124	1,367	9	21	-	-	-	-	-	-	133	1,388
243	PNP Central Committee	-	-	11	1,828	-	-	-	-	-	-	-	-	11	1,828
244	PIP Central Committee	-	-	15	0	-	-	-	-	-	-	-	-	15	0
266	Office of Public Security Affairs	3	2	-	-	-	-	-	-	-	-	-	-	3	2
271	Office of Information and Communication Technologies	19	4,295	70	1,243	44	788	40	1,922	-	-	-	-	173	8,248
279	COM APELATIVA SERVICIO PUBLICO	4	29	2	3	-	-	-	-	-	-	-	-	6	32
281	Office of the Electoral Comptroller	9	34	4	18	-	-	-	-	-	-	-	-	13	52
291	Proyecto Dignidad	-	-	14	90	-	-	-	-	-	-	-	-	14	90
298	Public Service Regulatory Board	9	43	16	113	-	-	-	-	-	-	-	-	25	157
311	Gaming Commission	79	1,035	137	1,100	-	-	-	-	-	-	-	-	216	2,135
329	Social Economic Development Office	20	2,550	46	6,831	-	-	-	-	-	-	-	-	66	9,381
391	Movimiento Victoria Ciudadana	-	-	22	78	-	-	-	-	-	-	-	-	22	78
Total		\$ 3,360	\$ 61,206	\$15,198	\$204,391	\$ 4,338	\$ 40,951	\$ 4,072	\$20,222	\$ 3,110	\$37,672	\$14,087	\$80,770	\$ 44,165	\$ 445,212