

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



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

Disclaimer

- *The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*

Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular

- *This document does not constitute an audit of compliance with any federal law, rule or regulation.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be*
- *Continuous efforts are being made to enhance data integrity progressively.*

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

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
071	Department of Health	\$186,524	7.25
025	Hacienda (entidad interna - fines de contabilidad)	97,878	1.50
049	Department of Transportation and Public Works	32,079	1.25
050	Department of Natural and Environmental Resources	23,736	2.00
045	Department of Public Safety	18,568	1.25
Total Top Five		\$358,783	
All Other		131,731	
Total All Agencies		\$490,514	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
014	Environmental Quality Board	\$10,419	10.75
071	Department of Health	186,524	7.25
040	Puerto Rico Police Department	4	6.00
067	Department of Labor and Human Resources	18,457	4.75
226	Joint Special Counsel on Legislative Donations	45	4.50
Total Top Five		\$215,450	
All Other		275,064	
Total All Agencies		\$490,514	

Historical Information

	January	February	March
Total Unprocessed Invoices	\$513,302	\$488,670	\$490,514
Ending A/P Balance	724,384	651,805	596,459
Percentage of Invoices Unprocessed	71%	75%	82%
MoM Change in Unprocessed Invoices	(3.2)%	(4.8)%	0.4%

Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	LTM March FY26	Unprocessed Invoices In AP Portal as of 03/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
14	Environmental Quality Board	88	954	\$ 10,419	10.75
15	Office of the Governor	166	43	130	0.25
16	Office of Management and Budget	94	70	5,130	0.75
18	Planning Board	56	62	1,928	1.00
22	Office of the Commissioner of Insurance	37	20	143	0.50
23	Department of State	123	80	434	0.75
24	Department of the Treasury	446	515	9,754	1.25
25	Hacienda (entidad interna - fines de contabilidad)	1,008	1,539	97,878	1.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	2	1	N/A
28	Commonwealth Election Commission	117	263	1,629	2.25
30	Office of Administration and Transformation of Human Resources in the Government	29	23	138	0.75
31	General Services Administration	113	227	3,240	2.00
34	Investigation, Prosecution and Appeals Commission	9	6	9	0.75
37	Civil Rights Commission	16	4	2	0.25
38	Department of Justice	305	329	2,284	1.00
40	Puerto Rico Police Department	1	6	4	6.00
43	Puerto Rico National Guard	430	429	4,272	1.00
45	Department of Public Safety	1,699	2,178	18,568	1.25
49	Department of Transportation and Public Works	632	833	32,079	1.25
50	Department of Natural and Environmental Resources	578	1,203	23,736	2.00
55	Department of Agriculture	126	157	599	1.25
60	Citizen's Advocate Office (Ombudsman)	38	4	34	-
62	Cooperative Development Commission	22	4	6	0.25
67	Department of Labor and Human Resources	543	2,584	18,457	4.75
69	Department of Consumer Affairs	89	34	51	0.50
71	Department of Health	3,347	24,187	186,524	7.25
75	Office of the Financial Institutions Commissioner	94	10	109	-
78	Department of Housing	253	123	1,439	0.50
81	Department of Education	17,121	3,106	7,730	0.25
87	Department of Sports and Recreation	337	190	3,295	0.50
95	Mental Health and Addiction Services Administration	2,091	1,173	4,282	0.50
96	Women's Advocate Office	83	15	52	0.25
105	Industrial Commission	73	240	624	3.25

Puerto Rico Department of Treasury | Hacienda

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

(figures in thousands)

ID	Agency	LTM March FY26	Unprocessed Invoices In AP Portal as of 03/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	36	51	612	1.50
122	Department of the Family	453	978	10,291	2.25
123	Families and Children Administration	406	647	11,599	1.50
124	Minors Support Administration	81	18	1,108	0.25
126	Vocational Rehabilitation Administration	645	1,456	6,106	2.25
127	Administration for Socioeconomic Development of the Family	141	151	3,277	1.00
137	Department of Correction and Rehabilitation	935	684	7,792	0.75
139	Parole Board	11	6	5	0.50
143	Ofic protec y defensa pers imp	-	53	50	N/A
152	Elderly and Retired People Advocate Office	501	128	255	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	7	54	0.25
155	State Historic Preservation Office	40	47	108	1.25
226	Joint Special Counsel on Legislative Donations	12	53	45	4.50
231	Health Advocate Office	14	2	3	0.25
241	Administration for the Care and Development of the Childhood	217	201	2,609	1.00
266	Office of Public Security Affairs	30	10	8	0.25
271	Office of Information and Communication Technologies	72	69	1,664	1.00
279	COM APELATIVA SERVICIO PUBLICO	16	8	45	0.50
281	Office of the Electoral Comptroller	14	6	72	0.50
298	Public Service Regulatory Board	105	38	158	0.25
311	Gaming Commission	512	166	3,502	0.25
329	Social Economic Development Office	64	58	6,172	1.00
Total unprocessed invoices (March 31, 2026)				\$ 490,514	
Ending A/P Balance (March 31, 2026)				\$ 596,459	
% invoices unprocessed (March 31, 2026)				82.2%	
Total unprocessed invoices (February 28, 2026)				\$ 488,670	
Ending A/P Balance (February 28, 2026)				\$ 651,805	
% invoices unprocessed (February 28, 2026)				75.0%	
Increase / (Decrease) in total unprocessed invoices from prior month					0.4%

Footnotes:

(a) LTM is Last Twelve Months

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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	113	\$ 1,784	85	\$ 1,345	62	\$ 736	87	\$ 1,508	137	\$ 2,792	470	\$ 2,255	954	\$ 10,419
15	Office of the Governor	43	130	-	-	-	-	-	-	-	-	-	-	43	130
16	Office of Management and Budget	65	3,637	5	1,493	-	-	-	-	-	-	-	-	70	5,130
18	Planning Board	33	484	29	1,444	-	-	-	-	-	-	-	-	62	1,928
22	Office of the Commissioner of Insurance	20	143	-	-	-	-	-	-	-	-	-	-	20	143
23	Department of State	74	428	5	5	1	0	-	-	-	-	-	-	80	434
24	Department of the Treasury	482	9,623	31	124	-	-	2	8	-	-	-	-	515	9,754
25	Hacienda (entidad interna - fines de contabilidad)	567	87,674	592	4,192	158	4,234	52	797	67	543	103	436	1,539	97,878
26	Retirement System for Government Employees and the Judiciary (Central System)	2	1	-	-	-	-	-	-	-	-	-	-	2	1
28	Commonwealth Election Commission	109	356	57	268	32	690	5	39	2	74	58	202	263	1,629
30	Office of Administration and Transformation of Human Resources in the Government of PR	22	138	-	-	-	-	-	-	1	0	-	-	23	138
31	General Services Administration	222	3,215	4	8	1	17	-	-	-	-	-	-	227	3,240
34	Investigation, Prosecution and Appeals Commission	6	9	-	-	-	-	-	-	-	-	-	-	6	9
37	Civil Rights Commission	4	2	-	-	-	-	-	-	-	-	-	-	4	2
38	Department of Justice	322	2,264	6	19	-	-	-	-	1	0	-	-	329	2,284
40	Puerto Rico Police Department	6	4	-	-	-	-	-	-	-	-	-	-	6	4
43	Puerto Rico National Guard	401	4,191	23	81	1	-	2	-	-	-	2	-	429	4,272
45	Department of Public Safety	2,176	18,567	2	1	-	-	-	-	-	-	-	-	2,178	18,568
49	Department of Transportation and Public Works	822	30,537	9	1,536	1	0	1	6	-	-	-	-	833	32,079
50	Department of Natural and Environmental Resources	591	11,554	546	12,047	64	117	-	-	-	-	2	17	1,203	23,736
55	Department of Agriculture	136	545	14	48	4	4	2	1	1	1	-	-	157	599
60	Citizen's Advocate Office (Ombudsman)	4	34	-	-	-	-	-	-	-	-	-	-	4	34
62	Cooperative Development Commission	3	1	-	-	-	-	-	-	-	-	1	5	4	6
67	Department of Labor and Human Resources	1,599	10,667	982	7,765	3	25	-	-	-	-	-	-	2,584	18,457
69	Department of Consumer Affairs	31	51	2	0	1	0	-	-	-	-	-	-	34	51
71	Department of Health	4,262	39,301	2,099	13,364	2,177	17,066	3,289	14,042	2,396	32,869	9,964	69,880	24,187	186,524
75	Office of the Financial Institutions Commissioner	10	109	-	-	-	-	-	-	-	-	-	-	10	109
78	Department of Housing	123	1,439	-	-	-	-	-	-	-	-	-	-	123	1,439
81	Department of Education	1	4	1	1	17	328	93	487	72	464	2,922	6,446	3,106	7,730
87	Department of Sports and Recreation	178	2,870	11	404	1	21	-	-	-	-	-	-	190	3,295
95	Mental Health and Addiction Services Administration	549	3,320	105	279	71	206	94	158	145	104	209	215	1,173	4,282
96	Women's Advocate Office	15	52	-	-	-	-	-	-	-	-	-	-	15	52
105	Industrial Commission	41	221	25	52	19	41	11	7	132	279	12	24	240	624
120	Veterans Advocate Office	45	592	6	20	-	-	-	-	-	-	-	-	51	612
122	Department of the Family	951	10,219	23	64	3	8	1	1	-	-	-	-	978	10,291
123	Families and Children Administration	475	8,947	160	2,649	3	1	2	0	6	1	1	0	647	11,599
124	Minors Support Administration	17	1,099	1	9	-	-	-	-	-	-	-	-	18	1,108
126	Vocational Rehabilitation Administration	934	5,235	402	656	84	116	36	99	-	-	-	-	1,456	6,106
127	Administration for Socioeconomic Development of the Family	137	3,111	14	165	-	-	-	-	-	-	-	-	151	3,277
137	Department of Correction and Rehabilitation	679	7,767	5	25	-	-	-	-	-	-	-	-	684	7,792
139	Parole Board	6	5	-	-	-	-	-	-	-	-	-	-	6	5
143	Ofic protec y defensa pers imp	15	30	22	18	16	2	-	-	-	-	-	-	53	50
152	Elderly and Retired People Advocate Office	119	244	4	5	4	5	1	1	-	-	-	-	128	255
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	54	1	0	-	-	-	-	-	-	-	-	7	54
155	State Historic Preservation Office	45	95	2	13	-	-	-	-	-	-	-	-	47	108
226	Joint Special Counsel on Legislative Donations	26	26	21	7	2	0	2	12	2	0	-	-	53	45
231	Health Advocate Office	1	1	1	1	-	-	-	-	-	-	-	-	2	3
241	Administration for the Care and Development of the Childhood	164	2,546	25	39	8	19	2	5	-	-	2	1	201	2,609
266	Office of Public Security Affairs	10	8	-	-	-	-	-	-	-	-	-	-	10	8
271	Office of Information and Communication Technologies	56	1,437	5	168	8	59	-	-	-	-	-	-	69	1,664
279	COM APELATIVA SERVICIO PUBLICO	8	45	-	-	-	-	-	-	-	-	-	-	8	45
281	Office of the Electoral Comptroller	6	72	-	-	-	-	-	-	-	-	-	-	6	72
298	Public Service Regulatory Board	38	158	-	-	-	-	-	-	-	-	-	-	38	158
311	Gaming Commission	165	3,452	1	50	-	-	-	-	-	-	-	-	166	3,502
329	Social Economic Development Office	52	6,131	6	41	-	-	-	-	-	-	-	-	58	6,172
Total		16,987	284,632	5,332	48,408	2,741	23,695	3,682	17,170	2,962	37,129	13,746	79,481	45,450	\$ 490,514