

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (E)
Government of Puerto Rico
Invoice Processing KPI's
For the month of August FY2027

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Additional Data Limitations

- **ERP Transition and Invoice Population Completeness.** *As of the reporting date, supplier invoice submission and accounts payable processing are operating under the Government's recently implemented ERP environment. As described in this report, suppliers must be registered in the ERP to submit invoices. Accordingly, the invoice population presented herein reflects invoices recorded in the applicable source systems as of the reporting cut-off date and may not include obligations for goods or services for which invoices have not yet been submitted or recorded. Consequently, reported unprocessed invoice amounts may not represent the complete population of outstanding supplier obligations and may be understated.*
- **Period-to-Period Comparability.** *Because the reporting period coincides with the transition to the new ERP environment, period-to-period changes in invoice balances and processing activity may be affected by the timing of invoice submission, migration, recording, validation and processing. Accordingly, changes between legacy-system and ERP-transition reporting periods should be interpreted with caution.*

Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
August 31, 2026

Overview:

As of July 7, 2026, Treasury implemented a new centralized Enterprise Resource Planning (ERP) financial system through Circular Letter 1300-03-27, which derogated Circular Letter 1300-60-25. Under the new ERP environment, suppliers must be registered in the system to enter invoices, and Agencies are responsible for notifying suppliers to enter invoices into the ERP 10 days after the applicable service or delivery period has ended. The new circular also establishes requirements related to supplier information validation, bank account registration, and the integration of supplier information across government platforms.

The invoice amounts presented in this report reflect invoices recorded in the ERP systems as of the reporting date and may not include supplier obligations for which invoices have not yet been submitted or recorded.

Invoice Processing General Overview:

Treasury's Circular Letter 1300-60-25, which previously established requirements related to the online invoice registration process, has been derogated and replaced by Circular Letter 1300-03-27, issued July 7, 2026, in connection with the implementation of Treasury's new centralized ERP financial system. Accordingly, the current ERP requirements should be used when evaluating the present invoice registration and processing process.

Purpose of Report:

The purpose of this report is to assess the outstanding invoice backlog by Agency and estimate the time required to clear it based on each Agency's average monthly voucher processing volume during FY 2027, assuming no new invoices are added.

Limitations:

Invoice processing FTEs have not yet been determined for each Agency. This information is pending and will be incorporated into further analysis to assess processing capacity per FTE and the potential FTEs required to clear the existing backlog within a specified timeframe.

Puerto Rico Department of Treasury | Hacienda**Unprocessed Invoices Backlog Executive Summary as of August 31, 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	\$186,358		8.00
049	Department of Transportation and Public Works	28,148		1.00
024	Department of the Treasury	20,113		0.50
045	Department of Public Safety	18,902		1.50
067	Department of Labor and Human Resources	17,193		5.25
Total Top Five		\$270,715		
All Other		93,442		
Total All Agencies		\$364,157		

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Unprocessed	Est. Months to Process
		Invoices	Complete Backlog	
071	Department of Health	\$186,358		8.00
067	Department of Labor and Human Resources	17,193		5.25
126	Vocational Rehabilitation Administration	2,305		3.50
105	Industrial Commission	553		3.50
040	Puerto Rico Police Department	2,931		3.00
Total Top Five		\$209,340		
All Other		154,817		
Total All Agencies		\$364,157		

Historical Information

	June	July	August
Total Unprocessed Invoices	\$447,670	\$368,608	\$364,157
Ending A/P Balance	559,110	431,504	446,851
Percentage of Invoices Unprocessed	80%	85%	81%
MoM Change in Unprocessed Invoices	(9.7)%	(17.7)%	(1.2)%

Note: Amounts reflect invoices recorded in the applicable source systems as of August 31, 2026 and may not include supplier obligations for which invoices had not yet been submitted or recorded during the ERP transition. Period-to-period changes should be interpreted in the context of the ERP transition and stabilization period. See Additional Data Limitations.

Puerto Rico Department of Treasury | Hacienda**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2026***(figures in thousands)*

ID	Agency	LTM August FY27	Unprocessed Invoices In AP Portal		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	as of 08/31/2026	Total Count Total Amount	
15	Office of the Governor	137	47	\$ 626	0.25
16	Office of Management and Budget	81	3	212	-
18	Planning Board	53	4	79	-
23	Department of State	96	37	272	0.50
24	Department of the Treasury	371	159	20,113	0.50
25	Hacienda (entidad interna - fines de contabilidad)	710	5	12,983	-
28	Commonwealth Election Commission	85	155	2,049	1.75
31	General Services Administration	97	74	745	0.75
34	Investigation, Prosecution and Appeals Commission	7	4	13	0.50
37	Civil Rights Commission	14	40	15	2.75
38	Department of Justice	276	249	1,995	1.00
40	Puerto Rico Police Department	49	152	2,931	3.00
43	Puerto Rico National Guard	408	168	2,908	0.50
45	Department of Public Safety	1,442	2,187	18,902	1.50
49	Department of Transportation and Public Works	540	537	28,148	1.00
50	Department of Natural and Environmental Resources	485	916	8,497	2.00
55	Department of Agriculture	117	182	941	1.50
60	Citizen's Advocate Office (Ombudsman)	30	6	25	0.25
62	Cooperative Development Commission	20	7	2	0.25
67	Department of Labor and Human Resources	531	2,737	17,193	5.25
68	Labor Relations Board	10	2	2	0.25
69	Department of Consumer Affairs	79	104	79	1.25
71	Department of Health	3,079	24,674	186,358	8.00
75	Office of the Financial Institutions Commissioner	78	27	3	0.25
78	Department of Housing	220	312	3,603	1.50
81	Department of Education	15,116	1,956	9,192	0.25
87	Department of Sports and Recreation	365	118	2,370	0.25
95	Mental Health and Addiction Services Administration	1,819	1,228	4,277	0.75
96	Women's Advocate Office	64	7	72	-
105	Industrial Commission	66	235	553	3.50
120	Veterans Advocate Office	30	26	201	0.75

Puerto Rico Department of Treasury | Hacienda**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of August 31, 2026***(figures in thousands)*

ID	Agency	LTM August FY27	Unprocessed Invoices In AP Portal as of 08/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
122	Department of the Family	394	272	4,009	0.75
123	Families and Children Administration	399	788	10,080	2.00
124	Minors Support Administration	65	44	255	0.75
126	Vocational Rehabilitation Administration	572	2,057	2,305	3.50
127	Administration for Socioeconomic Development of the Family	121	58	1,318	0.50
137	Department of Correction and Rehabilitation	825	274	3,179	0.25
143	Office of Protection and Defense for Persons with Disabilities	-	17	35	N/A
152	Elderly and Retired People Advocate Office	472	101	69	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	29	27	101	1.00
155	State Historic Preservation Office	38	19	308	0.50
220	Correctional Health	5	1	0	0.25
226	Joint Special Counsel on Legislative Donations	14	15	25	1.00
231	Health Advocate Office	16	2	4	0.25
241	Administration for the Care and Development of the Childhood	195	154	1,659	0.75
266	Office of Public Security Affairs	20	27	212	1.25
271	Office of Information and Communication Technologies	63	17	3,315	0.25
298	Public Service Regulatory Board	98	26	85	0.25
311	Gaming Commission	463	53	11,437	-
329	Social Economic Development Office	61	59	401	1.00
Total unprocessed invoices (August 31, 2026)				\$ 364,157	
Ending A/P Balance (August 31, 2026)				\$ 446,851	
% invoices unprocessed (August 31, 2026)					81.5%
Total unprocessed invoices (July 31, 2026)				\$ 368,608	
Ending A/P Balance (July 31, 2026)				\$ 431,504	
% invoices unprocessed (July 31, 2026)					85.4%
Increase / (Decrease) in total unprocessed invoices from prior month					(1.2)%

Footnotes:*(a) LTM is Last Twelve Months**(b) Estimated months represent an illustrative processing-capacity measure based on the recorded invoice backlog and historical processing volume.**The calculation assumes no additional invoices are added and should not be interpreted as a forecast of the actual time required to eliminate all outstanding supplier obligations.*

Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2026

(figures in thousands)

ID	Agency	FY27		FY26		FY25		FY24		FY23		FY22		FY21 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
15	Office of the Governor	4	\$ 15	43	\$ 611	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	47	\$ 626
16	Office of Management and Budget	-	-	3	212	-	-	-	-	-	-	-	-	-	-	3	212
18	Planning Board	1	2	-	-	3	77	-	-	-	-	-	-	-	-	4	79
23	Department of State	9	55	27	216	1	1	-	-	-	-	-	-	-	-	37	272
24	Department of the Treasury	6	15,470	129	4,446	22	83	2	114	-	-	-	-	-	-	159	20,113
25	Hacienda (entidad interna - fines de contabilidad)	5	12,983	-	-	-	-	-	-	-	-	-	-	-	-	5	12,983
28	Commonwealth Election Commission	10	19	44	966	29	139	8	610	4	39	2	74	58	202	155	2,049
31	General Services Administration	4	73	70	672	-	-	-	-	-	-	-	-	-	-	74	745
34	Investigation, Prosecution and Appeals Commission	1	0	3	13	-	-	-	-	-	-	-	-	-	-	4	13
37	Civil Rights Commission	2	5	38	10	-	-	-	-	-	-	-	-	-	-	40	15
38	Department of Justice	6	77	236	1,898	6	19	-	-	-	-	1	0	-	-	249	1,995
40	Puerto Rico Police Department	47	2,447	105	484	-	-	-	-	-	-	-	-	-	-	152	2,931
43	Puerto Rico National Guard	2	4	164	2,560	2	343	-	-	-	-	-	-	-	-	168	2,908
45	Department of Public Safety	31	80	2,146	18,803	10	19	-	-	-	-	-	-	-	-	2,187	18,902
49	Department of Transportation and Public Works	4	2,253	526	24,601	7	1,294	-	-	-	-	-	-	-	-	537	28,148
50	Department of Natural and Environmental Resources	196	297	720	8,200	-	-	-	-	-	-	-	-	-	-	916	8,497
55	Department of Agriculture	3	2	158	889	15	48	3	1	2	1	1	1	-	-	182	941
60	Citizen's Advocate Office (Ombudsman)	-	-	6	25	-	-	-	-	-	-	-	-	-	-	6	25
62	Cooperative Development Commission	2	0	4	2	-	-	-	-	-	-	-	-	1	0	7	2
67	Department of Labor and Human Resources	38	363	1,771	9,886	928	6,943	-	-	-	-	-	-	-	-	2,737	17,193
68	Labor Relations Board	-	-	2	2	-	-	-	-	-	-	-	-	-	-	2	2
69	Department of Consumer Affairs	86	1	18	78	-	-	-	-	-	-	-	-	-	-	104	79
71	Department of Health	426	9,166	4,751	32,326	1,975	12,658	2,147	15,830	3,260	14,113	2,355	32,760	9,760	69,505	24,674	186,358
75	Office of the Financial Institutions Commissioner	-	-	27	3	-	-	-	-	-	-	-	-	-	-	27	3
78	Department of Housing	-	-	311	3,603	1	0	-	-	-	-	-	-	-	-	312	3,603
81	Department of Education	339	4,960	1,615	4,198	2	34	-	-	-	-	-	-	-	-	1,956	9,192
87	Department of Sports and Recreation	14	11	93	2,030	10	308	1	21	-	-	-	-	-	-	118	2,370
95	Mental Health and Addiction Services Administration	137	218	533	3,223	80	192	64	193	86	144	140	99	188	207	1,228	4,277
96	Women's Advocate Office	1	4	6	69	-	-	-	-	-	-	-	-	-	-	7	72
105	Industrial Commission	-	-	36	150	25	52	19	41	11	7	132	279	12	24	235	553
120	Veterans Advocate Office	1	4	24	197	1	0	-	-	-	-	-	-	-	-	26	201
122	Department of the Family	43	271	228	3,735	1	3	-	-	-	-	-	-	-	-	272	4,009
123	Families and Children Administration	19	836	648	7,837	111	1,405	3	1	2	0	5	1	-	-	788	10,080
124	Minors Support Administration	4	6	37	240	3	10	-	-	-	-	-	-	-	-	44	255
126	Vocational Rehabilitation Administration	356	10	1,189	1,466	397	616	81	116	34	97	-	-	-	-	2,057	2,305
127	Administration for Socioeconomic Development of the Family	6	326	51	992	1	0	-	-	-	-	-	-	-	-	58	1,318
137	Department of Correction and Rehabilitation	19	135	247	3,032	8	12	-	-	-	-	-	-	-	-	274	3,179
143	Office of Protection and Defense for Persons with Disabilities	-	-	7	18	5	17	5	1	-	-	-	-	-	-	17	35
152	Elderly and Retired People Advocate Office	13	7	83	53	2	5	3	5	-	-	-	-	-	-	101	69
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	17	12	85	-	-	-	-	-	-	-	-	-	-	27	101
155	State Historic Preservation Office	-	-	17	296	2	13	-	-	-	-	-	-	-	-	19	308
220	Correctional Health	1	0	-	-	-	-	-	-	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	1	3	8	10	-	-	2	0	2	12	2	0	-	-	15	25
231	Health Advocate Office	-	-	2	4	-	-	-	-	-	-	-	-	-	-	2	4
241	Administration for the Care and Development of the Childhood	12	69	96	1,423	22	37	24	130	-	-	-	-	-	-	154	1,659
266	Office of Public Security Affairs	-	-	27	212	-	-	-	-	-	-	-	-	-	-	27	212
271	Office of Information and Communication Technologies	9	25	8	3,290	-	-	-	-	-	-	-	-	-	-	17	3,315
298	Public Service Regulatory Board	2	6	24	79	-	-	-	-	-	-	-	-	-	-	26	85
311	Gaming Commission	14	9,895	39	1,542	-	-	-	-	-	-	-	-	-	-	53	11,437
329	Social Economic Development Office	4	21	55	379	-	-	-	-	-	-	-	-	-	-	59	401
Total		1,893	60,137	16,387	145,063	3,669	24,328	2,362	17,063	3,401	14,413	2,638	33,215	10,019	69,937	40,369	364,157

Note: Amounts reflect invoices recorded in the applicable source systems as of the reporting cut-off date and may not represent the complete population of outstanding supplier obligations.