

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (E)
Government of Puerto Rico
Invoice Processing KPI's
For the month of July 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
July 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 July 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	\$184,406	7.50
049	Department of Transportation and Public Works	31,286	1.25
050	Department of Natural and Environmental Resources	26,863	4.00
067	Department of Labor and Human Resources	20,958	5.75
045	Department of Public Safety	19,277	1.50
Total Top Five		\$282,790	
All Other		85,818	
Total All Agencies		\$368,608	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
040	Puerto Rico Police Department	\$563	9.50
071	Department of Health	184,406	7.50
067	Department of Labor and Human Resources	20,958	5.75
050	Department of Natural and Environmental Resources	26,863	4.00
105	Industrial Commission	676	4.00
Total Top Five		\$233,466	
All Other		135,141	
Total All Agencies		\$368,608	

Historical Information	May	June	July
Total Unprocessed Invoices	\$495,918	\$447,670	\$368,608
Ending A/P Balance	629,664	559,110	431,504
Percentage of Invoices Unprocessed	79%	80%	85%
MoM Change in Unprocessed Invoices	0.7%	(9.7)%	(17.7)%

Note: Amounts reflect invoices recorded in the applicable source systems as of July 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.

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

(figures in thousands)

ID	Agency	LTM July FY27 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 07/31/2026		Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount	
15	Office of the Governor	155	54	\$ 615	0.25
16	Office of Management and Budget	89	9	856	-
18	Planning Board	57	38	1,471	0.75
22	Office of the Commissioner of Insurance	38	11	56	0.25
23	Department of State	104	45	257	0.50
24	Department of the Treasury	404	168	5,635	0.50
25	Hacienda (entidad interna - fines de contabilidad)	774	4	2,695	-
28	Commonwealth Election Commission	94	155	2,033	1.75
30	Office of Administration and Transformation of Human Resources in the Government of P	31	9	66	0.25
31	General Services Administration	109	89	6,796	0.75
34	Investigation, Prosecution and Appeals Commission	8	4	13	0.50
37	Civil Rights Commission	16	10	11	0.75
38	Department of Justice	302	367	4,040	1.25
40	Puerto Rico Police Department	18	172	563	9.50
43	Puerto Rico National Guard	430	248	3,774	0.50
45	Department of Public Safety	1,545	2,229	19,277	1.50
49	Department of Transportation and Public Works	573	677	31,286	1.25
50	Department of Natural and Environmental Resources	520	2,098	26,863	4.00
55	Department of Agriculture	129	185	945	1.50
60	Citizen's Advocate Office (Ombudsman)	35	15	64	0.50
62	Cooperative Development Commission	22	5	2	0.25
67	Department of Labor and Human Resources	522	3,046	20,958	5.75
68	Labor Relations Board	11	2	2	0.25
69	Department of Consumer Affairs	83	48	189	0.50
71	Department of Health	3,234	24,584	184,406	7.50
75	Office of the Financial Institutions Commissioner	86	5	3	-
78	Department of Housing	230	314	3,606	1.25
81	Department of Education	14,959	1,896	5,601	0.25
87	Department of Sports and Recreation	376	157	2,844	0.50
95	Mental Health and Addiction Services Administration	1,983	1,435	5,414	0.75
96	Women's Advocate Office	71	7	72	-
105	Industrial Commission	68	267	676	4.00

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

(figures in thousands)

ID	Agency	LTM July FY27	Unprocessed Invoices In AP Portal as of 07/31/2026		Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	
120	Veterans Advocate Office	30	32	204	1.00
122	Department of the Family	430	269	4,011	0.75
123	Families and Children Administration	422	794	10,035	2.00
124	Minors Support Administration	72	67	2,757	1.00
126	Vocational Rehabilitation Administration	611	1,177	2,859	2.00
127	Administration for Socioeconomic Development of the Family	131	126	2,019	1.00
137	Department of Correction and Rehabilitation	881	364	3,810	0.50
139	Parole Board	10	1	0	-
143	Office of Protection and Defense for Persons with Disabilities	-	20	35	N/A
152	Elderly and Retired People Advocate Office	473	74	163	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	29	16	94	0.50
155	State Historic Preservation Office	42	33	610	0.75
226	Joint Special Counsel on Legislative Donations	15	17	30	1.25
231	Health Advocate Office	15	8	22	0.50
241	Administration for the Care and Development of the Childhood	207	192	2,572	1.00
266	Office of Public Security Affairs	25	28	229	1.00
271	Office of Information and Communication Technologies	69	22	3,428	0.25
281	Office of the Electoral Comptroller	13	3	25	0.25
298	Public Service Regulatory Board	107	30	233	0.25
311	Gaming Commission	497	65	3,989	0.25
329	Social Economic Development Office	65	58	389	1.00
Total unprocessed invoices (July 31, 2026)			\$	368,608	
Ending A/P Balance (July 31, 2026)			\$	431,504	
% invoices unprocessed (July 31, 2026)				85.4%	
Total unprocessed invoices (June 30, 2026)			\$	447,670	
Ending A/P Balance (June 30, 2026)			\$	559,110	
% invoices unprocessed (June 30, 2026)				80.1%	
Increase / (Decrease) in total unprocessed invoices from prior month				(17.7)%	

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 July 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	3	\$ 1	51	\$ 614	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	54	\$ 615
16	Office of Management and Budget	4	1	5	855	-	-	-	-	-	-	-	-	-	-	9	856
18	Planning Board	3	10	6	18	29	1,444	-	-	-	-	-	-	-	-	38	1,471
22	Office of the Commissioner of Insurance	3	24	8	32	-	-	-	-	-	-	-	-	-	-	11	56
23	Department of State	3	6	36	245	5	6	1	0	-	-	-	-	-	-	45	257
24	Department of the Treasury	8	558	135	4,879	23	84	2	114	-	-	-	-	-	-	168	5,635
25	Hacienda (entidad interna - fines de contabilidad)	4	2,695	-	-	-	-	-	-	-	-	-	-	-	-	4	2,695
28	Commonwealth Election Commission	2	8	51	960	29	139	8	610	4	39	2	74	59	203	155	2,033
30	Office of Administration and Transformation of Human Resources in the Government of PR	1	9	8	56	-	-	-	-	-	-	-	-	-	-	9	66
31	General Services Administration	5	6,009	84	788	-	-	-	-	-	-	-	-	-	-	89	6,796
34	Investigation, Prosecution and Appeals Commission	1	0	3	13	-	-	-	-	-	-	-	-	-	-	4	13
37	Civil Rights Commission	1	2	9	10	-	-	-	-	-	-	-	-	-	-	10	11
38	Department of Justice	44	1,206	316	2,815	6	19	-	-	-	-	1	0	-	-	367	4,040
40	Puerto Rico Police Department	42	111	130	453	-	-	-	-	-	-	-	-	-	-	172	563
43	Puerto Rico National Guard	21	46	225	3,385	2	343	-	-	-	-	-	-	-	-	248	3,774
45	Department of Public Safety	20	78	2,199	19,180	10	19	-	-	-	-	-	-	-	-	2,229	19,277
49	Department of Transportation and Public Works	6	1,684	664	28,308	7	1,294	-	-	-	-	-	-	-	-	677	31,286
50	Department of Natural and Environmental Resources	9	82	869	14,645	159	1,748	140	947	101	1,698	163	4,012	657	3,730	2,098	26,863
55	Department of Agriculture	3	4	161	892	15	48	3	1	2	1	1	1	-	-	185	945
60	Citizen's Advocate Office (Ombudsman)	2	21	13	43	-	-	-	-	-	-	-	-	-	-	15	64
62	Cooperative Development Commission	-	-	4	2	-	-	-	-	-	-	-	-	1	0	5	2
67	Department of Labor and Human Resources	50	1,097	2,055	12,793	941	7,068	-	-	-	-	-	-	-	-	3,046	20,958
68	Labor Relations Board	-	-	2	2	-	-	-	-	-	-	-	-	-	-	2	2
69	Department of Consumer Affairs	-	-	48	189	-	-	-	-	-	-	-	-	-	-	48	189
71	Department of Health	174	2,728	4,693	33,560	1,978	12,704	2,177	16,362	3,311	15,157	2,409	33,257	9,842	70,638	24,584	184,406
75	Office of the Financial Institutions Commissioner	2	1	3	3	-	-	-	-	-	-	-	-	-	-	5	3
78	Department of Housing	-	-	313	3,606	1	0	-	-	-	-	-	-	-	-	314	3,606
81	Department of Education	172	1,614	1,687	3,987	32	-	1	-	3	-	1	-	-	-	1,896	5,601
87	Department of Sports and Recreation	13	12	133	2,503	10	308	1	21	-	-	-	-	-	-	157	2,844
95	Mental Health and Addiction Services Administration	214	698	659	3,874	80	192	65	194	87	145	142	103	188	207	1,435	5,414
96	Women's Advocate Office	1	4	6	69	-	-	-	-	-	-	-	-	-	-	7	72
105	Industrial Commission	-	-	68	273	25	52	19	41	11	7	132	279	12	24	267	676
120	Veterans Advocate Office	5	5	26	199	1	0	-	-	-	-	-	-	-	-	32	204
122	Department of the Family	40	273	228	3,735	1	3	-	-	-	-	-	-	-	-	269	4,011
123	Families and Children Administration	4	300	668	8,272	112	1,460	3	1	2	0	5	1	-	-	794	10,035
124	Minors Support Administration	2	3	59	2,743	6	10	-	-	-	-	-	-	-	-	67	2,757
126	Vocational Rehabilitation Administration	29	28	628	1,961	400	655	84	116	36	99	-	-	-	-	1,177	2,859
127	Administration for Socioeconomic Development of the Family	12	452	100	1,402	14	165	-	-	-	-	-	-	-	-	126	2,019
137	Department of Correction and Rehabilitation	8	70	348	3,728	8	12	-	-	-	-	-	-	-	-	364	3,810
139	Parole Board	1	0	-	-	-	-	-	-	-	-	-	-	-	-	1	0
143	Office of Protection and Defense for Persons with Disabilities	-	-	10	18	5	17	5	1	-	-	-	-	-	-	20	35
152	Elderly and Retired People Advocate Office	13	9	56	145	2	5	3	5	-	-	-	-	-	-	74	163
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	9	12	85	-	-	-	-	-	-	-	-	-	-	16	94
155	State Historic Preservation Office	3	35	28	562	2	13	-	-	-	-	-	-	-	-	33	610
226	Joint Special Counsel on Legislative Donations	2	6	9	13	-	-	2	0	2	12	2	0	-	-	17	30
231	Health Advocate Office	-	-	8	22	-	-	-	-	-	-	-	-	-	-	8	22
241	Administration for the Care and Development of the Childhood	1	7	141	2,386	25	39	25	141	-	-	-	-	-	-	192	2,572
266	Office of Public Security Affairs	-	-	28	229	-	-	-	-	-	-	-	-	-	-	28	229
271	Office of Information and Communication Technologies	13	125	9	3,304	-	-	-	-	-	-	-	-	-	-	22	3,428
281	Office of the Electoral Comptroller	-	-	3	25	-	-	-	-	-	-	-	-	-	-	3	25
298	Public Service Regulatory Board	3	54	27	179	-	-	-	-	-	-	-	-	-	-	30	233
311	Gaming Commission	11	1,636	54	2,353	-	-	-	-	-	-	-	-	-	-	65	3,989
329	Social Economic Development Office	2	1	56	388	-	-	-	-	-	-	-	-	-	-	58	389
Total		964	21,722	17,142	170,799	3,928	27,846	2,539	18,554	3,559	17,157	2,858	37,728	10,759	74,802	41,749	368,608

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.