DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO

Requirement 2 (E)
Government of Puerto Rico
Invoice Processing KPI's
For the month of September 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
September 30, 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.

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Unprocessed Invoices Backlog Executive Summary as of September 30, 2026
(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total ($) Unprocessed Invoices	Est. Months to Process Complete Backlog
071	Department of Health	$184,896	8.75
025	Hacienda (entidad interna - fines de contabilidad)	67,767	-
024	Department of the Treasury	19,869	0.75
045	Department of Public Safety	18,841	1.75
049	Department of Transportation and Public Works	15,167	0.50
Total Top Five		$306,540	
All Other		81,923	
Total All Agencies		**$388,463**	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total ($) Unprocessed Invoices	Est. Months to Process Complete Backlog
071	Department of Health	$184,896	8.75
067	Department of Labor and Human Resources	14,401	4.75
105	Industrial Commission	548	4.00
126	Vocational Rehabilitation Administration	2,124	3.25
123	Families and Children Administration	9,966	2.75
Total Top Five		$211,935	
All Other		176,528	
Total All Agencies		**$388,463**	

Historical Information	July	August	September
Total Unprocessed Invoices	$368,608	$364,157	$388,463
Ending A/P Balance	431,504	446,851	481,902
Percentage of Invoices Unprocessed	85%	81%	81%
MoM Change in Unprocessed Invoices	(17.7)%	(1.2)%	6.7%

Note: Amounts reflect invoices recorded in the applicable source systems as of September 30, 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 September 30, 2026

(figures in thousands)

ID	Agency	LTM September FY27 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 09/30/2026 Total Count	Total Amount	Estimated Months to Process Complete Invoice Backlog
15	Office of the Governor	129	42	$ 607	0.25
16	Office of Management and Budget	79	9	189	-
18	Planning Board	47	16	114	0.25
22	Office of the Commissioner of Insurance	36	1	1	-
23	Department of State	88	13	61	0.25
24	Department of the Treasury	388	247	19,869	0.75
25	Hacienda (entidad interna - fines de contabilidad)	629	6	67,767	-
28	Commonwealth Election Commission	81	148	1,212	1.75
31	General Services Administration	92	92	759	1.00
34	Investigation, Prosecution and Appeals Commission	7	2	7	0.25
37	Civil Rights Commission	14	35	5	2.50
38	Department of Justice	261	236	1,929	1.00
40	Puerto Rico Police Department	80	155	2,768	2.00
43	Puerto Rico National Guard	388	143	2,849	0.25
45	Department of Public Safety	1,329	2,165	18,841	1.75
49	Department of Transportation and Public Works	495	223	15,167	0.50
50	Department of Natural and Environmental Resources	505	1,119	8,473	2.25
55	Department of Agriculture	115	176	920	1.50
60	Citizen's Advocate Office (Ombudsman)	28	1	15	-
62	Cooperative Development Commission	19	7	2	0.25
67	Department of Labor and Human Resources	518	2,492	14,401	4.75
68	Labor Relations Board	9	10	3	1.00
69	Department of Consumer Affairs	72	20	78	0.25
71	Department of Health	2,837	24,604	184,896	8.75
75	Office of the Financial Institutions Commissioner	72	27	3	0.50
78	Department of Housing	201	312	3,603	1.50
81	Department of Education	15,229	1,846	9,082	-
87	Department of Sports and Recreation	347	72	2,275	0.25
95	Mental Health and Addiction Services Administration	1,653	1,042	4,110	0.75
96	Women's Advocate Office	58	9	88	0.25
105	Industrial Commission	60	233	548	4.00
120	Veterans Advocate Office	31	24	200	0.75
122	Department of the Family	376	313	3,989	0.75
123	Families and Children Administration	372	1,006	9,966	2.75

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of September 30, 2026

(figures in thousands)

ID	Agency	LTM September FY27 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 09/30/2026 Total Count	Total Amount	Estimated Months to Process Complete Invoice Backlog
124	Minors Support Administration	61	37	159	0.50
126	Vocational Rehabilitation Administration	512	1,724	2,124	3.25
127	Administration for Socioeconomic Development of the Family	111	56	260	0.50
137	Department of Correction and Rehabilitation	761	421	3,109	0.50
139	Parole Board	8	4	1	0.50
143	Office of Protection and Defense for Persons with Disabilities	-	15	35	N/A
152	Elderly and Retired People Advocate Office	453	185	557	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	28	29	104	1.00
155	State Historic Preservation Office	38	4	268	-
220	Correctional Health	7	1	0	0.25
226	Joint Special Counsel on Legislative Donations	14	15	25	1.00
231	Health Advocate Office	17	2	4	-
241	Administration for the Care and Development of the Childhood	161	194	888	1.25
266	Office of Public Security Affairs	18	27	212	1.50
271	Office of Information and Communication Technologies	63	29	994	0.50
279	COM APELATIVA SERVICIO PUBLICO	15	4	0	0.25
281	Office of the Electoral Comptroller	11	1	0	-
298	Public Service Regulatory Board	91	40	86	0.50
311	Gaming Commission	421	53	205	0.25
329	Social Economic Development Office	57	61	4,637	1.00

Total unprocessed invoices (September 30, 2026)	**$**	**388,463**
Ending A/P Balance (September 30, 2026)	**$**	**481,902**
% invoices unprocessed (September 30, 2026)		*80.6%*
Total unprocessed invoices (August 31, 2026)	**$**	**364,157**
Ending A/P Balance (August 31, 2026)	**$**	**446,851**
% invoices unprocessed (August 31, 2026)		*81.5%*
Increase / (Decrease) in total unprocessed invoices from prior month		*6.7%*

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.

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 2026

(figures in thousands)

		FY27		FY26		FY25		FY24		FY23		FY22		FY21 & Prior		Total	
ID	Agency	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
15	Office of the Governor	-	$ -	42	$ 607	-	$ -	-	$ -	-	$ -	-	$ -	-	$ -	42	$ 607
16	Office of Management and Budget	7	1	2	188	-	-	-	-	-	-	-	-	-	-	9	189
18	Planning Board	12	7	1	30	3	77	-	-	-	-	-	-	-	-	16	114
22	Office of the Commissioner of Insurance	1	1	-	-	-	-	-	-	-	-	-	-	-	-	1	1
23	Department of State	2	(11)	11	72	-	-	-	-	-	-	-	-	-	-	13	61
24	Department of the Treasury	66	15,470	158	4,240	21	45	2	114	-	-	-	-	-	-	247	19,869
25	Hacienda (entidad interna - fines de contabilidad)	6	67,767	-	-	-	-	-	-	-	-	-	-	-	-	6	67,767
28	Commonwealth Election Commission	6	1	41	147	29	139	8	610	4	39	2	74	58	202	148	1,212
31	General Services Administration	23	89	69	670	-	-	-	-	-	-	-	-	-	-	92	759
34	Investigation, Prosecution and Appeals Commission	-	-	2	7	-	-	-	-	-	-	-	-	-	-	2	7
37	Civil Rights Commission	4	5	31	0	-	-	-	-	-	-	-	-	-	-	35	5
38	Department of Justice	13	103	216	1,807	6	19	-	-	-	-	1	0	-	-	236	1,929
40	Puerto Rico Police Department	77	2,445	78	323	-	-	-	-	-	-	-	-	-	-	155	2,768
43	Puerto Rico National Guard	9	10	132	2,496	2	343	-	-	-	-	-	-	-	-	143	2,849
45	Department of Public Safety	21	56	2,134	18,766	10	19	-	-	-	-	-	-	-	-	2,165	18,841
49	Department of Transportation and Public Works	1	19	217	13,949	5	1,199	-	-	-	-	-	-	-	-	223	15,167
50	Department of Natural and Environmental Resources	668	2,767	451	5,706	-	-	-	-	-	-	-	-	-	-	1,119	8,473
55	Department of Agriculture	1	0	154	870	15	48	3	1	2	1	1	1	-	-	176	920
60	Citizen's Advocate Office (Ombudsman)	-	-	1	15	-	-	-	-	-	-	-	-	-	-	1	15
62	Cooperative Development Commission	2	0	4	2	-	-	-	-	-	-	-	-	1	0	7	2
67	Department of Labor and Human Resources	90	235	1,483	7,295	919	6,871	-	-	-	-	-	-	-	-	2,492	14,401
68	Labor Relations Board	8	1	2	2	-	-	-	-	-	-	-	-	-	-	10	3
69	Department of Consumer Affairs	-	-	20	78	-	-	-	-	-	-	-	-	-	-	20	78
71	Department of Health	634	10,125	4,545	30,559	1,961	12,537	2,134	15,788	3,257	14,113	2,343	32,582	9,730	69,192	24,604	184,896
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	539	7,023	1,305	2,025	2	34	-	-	-	-	-	-	-	-	1,846	9,082
87	Department of Sports and Recreation	25	151	36	1,796	10	308	1	21	-	-	-	-	-	-	72	2,275
95	Mental Health and Addiction Services Administration	38	195	448	3,080	80	192	64	193	85	143	139	99	188	207	1,042	4,110
96	Women's Advocate Office	3	19	6	69	-	-	-	-	-	-	-	-	-	-	9	88
105	Industrial Commission	2	5	32	141	25	52	19	41	11	7	132	279	12	24	233	548
120	Veterans Advocate Office	3	6	20	193	1	0	-	-	-	-	-	-	-	-	24	200
122	Department of the Family	90	278	222	3,708	1	3	-	-	-	-	-	-	-	-	313	3,989
123	Families and Children Administration	275	951	609	7,608	112	1,405	3	1	2	0	5	1	-	-	1,006	9,966
124	Minors Support Administration	4	15	30	134	3	10	-	-	-	-	-	-	-	-	37	159
126	Vocational Rehabilitation Administration	281	3	934	1,300	394	607	81	116	34	97	-	-	-	-	1,724	2,124
127	Administration for Socioeconomic Development of the Family	50	92	6	167	-	-	-	-	-	-	-	-	-	-	56	260
137	Department of Correction and Rehabilitation	212	334	202	2,764	7	11	-	-	-	-	-	-	-	-	421	3,109
139	Parole Board	4	1	-	-	-	-	-	-	-	-	-	-	-	-	4	1
143	Office of Protection and Defense for Persons with Disabilities	-	-	6	18	5	17	4	0	-	-	-	-	-	-	15	35
152	Elderly and Retired People Advocate Office	103	504	77	43	2	5	3	5	-	-	-	-	-	-	185	557
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	20	12	85	-	-	-	-	-	-	-	-	-	-	29	104
155	State Historic Preservation Office	-	-	4	268	-	-	-	-	-	-	-	-	-	-	4	268
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	101	65	62	701	16	35	15	87	-	-	-	-	-	-	194	888
266	Office of Public Security Affairs	-	-	27	212	-	-	-	-	-	-	-	-	-	-	27	212
271	Office of Information and Communication Technologies	23	4	6	990	-	-	-	-	-	-	-	-	-	-	29	994
279	COM APELATIVA SERVICIO PUBLICO	4	0	-	-	-	-	-	-	-	-	-	-	-	-	4	0
281	Office of the Electoral Comptroller	-	-	1	0	-	-	-	-	-	-	-	-	-	-	1	0
298	Public Service Regulatory Board	14	7	26	79	-	-	-	-	-	-	-	-	-	-	40	86
311	Gaming Commission	26	61	27	143	-	-	-	-	-	-	-	-	-	-	53	205
329	Social Economic Development Office	8	4,310	53	327	-	-	-	-	-	-	-	-	-	-	61	4,637
	Total	**3,475**	**113,138**	**14,293**	**117,300**	**3,630**	**23,974**	**2,339**	**16,978**	**3,397**	**14,412**	**2,625**	**33,036**	**9,989**	**69,624**	**39,748**	**388,463**

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.