

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

*Invoice Processing KPI's*

*For the month of July FY22*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**July 31, 2021**

*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 2020) 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.*

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## Unprocessed Invoices Backlog Executive Summary as of July 31, 2021

*(figures in thousands)*

## Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
71	Department of Health	\$176,039	6.75
123	Families and Children Administration	30,346	10.00
271	Office of Information and Communication Technologies	30,343	7.00
25	Hacienda (entidad interna - fines de contabilidad)	26,627	5.75
122	Department of the Family	25,463	6.00
Total Top Five		\$288,819	
All Other		237,064	
<b>Total All Agencies</b>		<b>\$525,883</b>	

## Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
21	Emergency Management and Disaster Administration Agency	\$4,541	5,388.00
10	General Court of Justice	1,600	27.25
31	General Services Administration	5,401	12.75
123	Families and Children Administration	30,346	10.00
55	Department of Agriculture	1,832	7.25
Total Top Five		\$43,720	
All Other		482,163	
<b>Total All Agencies</b>		<b>\$525,883</b>	

## Historical Information

	May	June	July
Total Unprocessed Invoices	\$556,678	\$539,427	\$525,883
Ending A/P Balance	638,377	691,766	685,529
Percentage of Invoices Unprocessed	87%	78%	77%
MoM Change in Unprocessed Invoices	N/A	(3.1)%	(2.5)%

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**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2021**  
*(figures in thousands)*

ID	Agency	LTM July FY22	Unprocessed Invoices In AP Portal as of 07/31/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	12	336	\$ 1,600	N/A	27.25
14	Environmental Quality Board	101	540	2,509	2.00	5.25
15	Office of the Governor	155	806	1,709	N/A	5.25
16	Office of Management and Budget	50	114	2,125	N/A	2.25
18	Planning Board	71	82	496	N/A	1.25
21	Emergency Management and Disaster Administration Agency	0	449	4,541	N/A	5,388.00
22	Office of the Commissioner of Insurance	23	81	1,632	N/A	3.50
23	Department of State	116	214	668	N/A	1.75
24	Department of the Treasury	255	77	4,250	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	545	3,122	26,627	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	26	326	N/A	N/A
28	Commonwealth Election Commission	239	439	5,863	N/A	1.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	22	29	N/A	1.25
31	General Services Administration	44	551	5,401	N/A	12.75
34	Investigation, Prosecution and Appeals Commission	12	39	17	N/A	3.25
35	Industrial Tax Exemption Office	-	300	559	N/A	N/A
37	Civil Rights Commission	14	31	57	N/A	2.25
38	Department of Justice	284	1,753	14,171	N/A	6.25
40	Puerto Rico Police Department	-	598	1,051	N/A	N/A
42	Puerto Rico Firefighters Corps	-	100	64	N/A	N/A
43	Puerto Rico National Guard	582	1,250	9,216	N/A	2.25
45	Department of Public Safety	1,330	2,600	23,454	N/A	2.00
49	Department of Transportation and Public Works	383	1,752	22,128	10.00	4.50
50	Department of Natural and Environmental Resources	282	2,005	15,917	2.00	7.00
55	Department of Agriculture	86	623	1,832	N/A	7.25
60	Citizen's Advocate Office (Ombudsman)	22	19	66	N/A	0.75
62	Cooperative Development Commission	16	34	48	N/A	2.25
65	Public Services Commission	-	156	306	N/A	N/A
67	Department of Labor and Human Resources	286	1,023	7,068	7.00	3.50
68	Labor Relations Board	12	9	33	N/A	0.75
69	Department of Consumer Affairs	72	70	85	N/A	1.00
71	Department of Health	2,489	17,005	176,039	16.00	6.75
75	Office of the Financial Institutions Commissioner	48	55	156	N/A	1.25
78	Department of Housing	183	1,223	10,546	13.00	6.75
81	Department of Education	5,893	2,904	7,461	N/A	0.50
87	Department of Sports and Recreation	230	609	8,039	6.00	2.75
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,576	1,709	6,301	19.00	1.00
96	Women's Advocate Office	55	91	522	N/A	1.75
105	Industrial Commission	57	154	925	N/A	2.75
120	Veterans Advocate Office	31	109	3,832	N/A	3.50
122	Department of the Family	430	2,543	25,463	4.00	6.00
123	Families and Children Administration	278	2,754	30,346	3.00	10.00
124	Minors Support Administration	64	179	4,071	2.00	2.75
126	Vocational Rehabilitation Administration	572	2,193	5,768	N/A	3.75
127	Administration for Socioeconomic Development of the Family	203	846	12,495	3.00	4.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of July 31, 2021

(figures in thousands)

ID	Agency	LTM July FY22	Unprocessed Invoices In AP Portal as of 07/31/2021		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	-	217	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	808	781	14,786	6.00	1.00
139	Parole Board	15	12	13	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	417	372	947	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	57	215	N/A	3.25
155	State Historic Preservation Office	25	76	292	N/A	3.00
220	Correctional Health	27	46	115	2.00	1.75
224	Controller Especial Report Joint Commision	3	16	4	N/A	6.25
226	Joint Special Counsel on Legislative Donations	15	58	107	N/A	4.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	11	45	N/A	0.50
241	Administration for the Care and Development of the Childhood	173	227	2,606	N/A	1.25
242	PPD Central Committee	7	26	427	N/A	4.00
243	PNP Central Committee	13	22	123	N/A	1.75
244	PIP Central Committee	10	28	148	N/A	3.00
266	Office of Public Security Affairs	22	149	209	N/A	6.75
271	Office of Information and Communication Technologies	33	231	30,343	N/A	7.00
272	Office of the Inspector General	-	126	299	N/A	N/A
273	Permit Management Office	-	158	445	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	16	4	2	N/A	0.25
281	Office of the Electoral Comptroller	19	7	12	N/A	0.25
290	State Energy Office of Public Policy	-	799	1,180	N/A	N/A
291	Proyecto Dignidad	5	3	1	N/A	0.50
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	114	269	676	N/A	2.25
311	Gaming Commission	354	442	5,042	N/A	1.25
329	Social Economic Development Office	111	438	19,149	N/A	4.00
<b>Total unprocessed invoices (July 31, 2021)</b>				\$ 525,883		
Ending A/P Balance (July 31, 2021)				\$ 685,529		
% invoices unprocessed (July 31, 2021)				76.7%		
<b>Total unprocessed invoices (June 30, 2021)</b>				\$ 539,427		
Ending A/P Balance (June 30, 2021)				\$ 691,766		
% invoices unprocessed (June 30, 2021)				78.0%		
Increase / (Decrease) in total unprocessed invoices from prior month				(2.5)%		

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**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 31, 2021**  
*(figures in thousands)*

ID	Agency	FY22		FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	5	\$ 42	327	\$ 1,556	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	336	\$ 1,600
14	Environmental Quality Board	13	73	178	1,571	151	598	151	146	47	121	-	-	540	2,509
15	Office of the Governor	27	43	139	311	154	218	309	456	176	681	1	0	806	1,709
16	Office of Management and Budget	23	79	78	1,585	10	460	2	0	1	0	-	-	114	2,125
18	Planning Board	10	12	45	434	12	33	9	4	6	12	-	-	82	496
21	Emergency Management and Disaster Administration Agency	-	-	29	237	271	1,883	75	1,491	73	930	1	0	449	4,541
22	Office of the Commissioner of Insurance	6	55	34	583	15	381	14	560	4	7	8	45	81	1,632
23	Department of State	17	33	109	388	48	208	34	33	5	6	1	0	214	668
24	Department of the Treasury	41	3,064	36	1,186	-	-	-	-	-	-	-	-	77	4,250
25	Hacienda (entidad interna - fines de contabilidad)	43	421	1,044	12,085	819	6,995	932	6,355	266	751	18	20	3,122	26,627
26	Retirement System for Government Employees and the Judiciary (Central System)	-	-	26	326	-	-	-	-	-	-	-	-	26	326
28	Commonwealth Election Commission	42	3,293	272	2,381	42	90	28	30	52	65	3	3	439	5,863
30	Office of Administration and Transformation of Human Resources in the Government of PR	4	7	10	11	6	5	1	0	1	5	-	-	22	29
31	General Services Administration	35	856	106	1,003	69	2,020	96	731	243	781	2	9	551	5,401
34	Investigation, Prosecution and Appeals Commission	1	0	16	5	5	1	14	11	3	1	-	-	39	17
35	Industrial Tax Exemption Office	1	0	17	11	133	201	145	343	4	3	-	-	300	559
37	Civil Rights Commission	4	12	10	23	8	8	7	5	2	9	-	-	31	57
38	Department of Justice	151	3,631	511	4,411	372	2,751	499	2,884	219	492	1	2	1,753	14,171
40	Puerto Rico Police Department	-	-	-	-	45	175	268	467	187	401	98	8	598	1,051
42	Puerto Rico Firefighters Corps	-	-	2	0	9	14	64	35	25	15	-	-	100	64
43	Puerto Rico National Guard	58	553	873	6,505	296	2,011	18	95	5	52	-	-	1,250	9,216
45	Department of Public Safety	227	3,877	1,331	11,862	813	6,793	132	843	96	76	1	2	2,600	23,454
49	Department of Transportation and Public Works	33	785	333	2,929	446	3,889	439	6,706	324	6,805	177	1,014	1,752	22,128
50	Department of Natural and Environmental Resources	87	622	802	11,231	680	2,785	337	981	56	278	43	21	2,005	15,917
55	Department of Agriculture	15	58	313	459	142	911	147	401	6	2	-	-	623	1,832
60	Citizen's Advocate Office (Ombudsman)	6	12	9	48	2	5	2	0	-	-	-	-	19	66
62	Cooperative Development Commission	1	11	18	7	2	11	12	19	-	-	1	0	34	48
65	Public Services Commission	1	4	1	35	70	102	30	127	54	38	-	-	156	306
67	Department of Labor and Human Resources	132	3,166	478	2,262	331	1,511	56	79	25	26	1	24	1,023	7,068
68	Labor Relations Board	8	33	1	0	-	-	-	-	-	-	-	-	9	33
69	Department of Consumer Affairs	8	8	13	9	21	46	24	20	4	2	-	-	70	85
71	Department of Health	1,287	16,459	5,146	75,220	2,845	24,500	3,034	22,113	2,071	19,340	2,622	18,407	17,005	176,039
75	Office of the Financial Institutions Commissioner	9	16	30	89	8	26	7	25	1	0	-	-	55	156
78	Department of Housing	68	522	842	6,964	308	2,407	2	652	3	0	-	-	1,223	10,546
81	Department of Education	1	0	110	533	144	399	484	2,174	1,390	3,062	775	1,293	2,904	7,461
87	Department of Sports and Recreation	71	164	112	4,430	66	1,756	118	157	222	1,494	20	37	609	8,039
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	210	787	807	4,115	222	284	172	465	204	553	94	97	1,709	6,301
96	Women's Advocate Office	16	108	49	368	11	14	13	32	2	0	-	-	91	522
105	Industrial Commission	11	114	50	144	37	273	36	60	20	334	-	-	154	925
120	Veterans Advocate Office	3	9	27	2,268	47	964	24	532	8	59	-	-	109	3,832
122	Department of the Family	128	1,290	803	8,983	690	10,665	628	3,112	293	1,412	1	0	2,543	25,463
123	Families and Children Administration	92	1,040	1,038	8,634	553	8,054	741	10,845	156	1,620	174	153	2,754	30,346
124	Minors Support Administration	14	670	49	1,500	45	547	50	806	20	547	1	2	179	4,071
126	Vocational Rehabilitation Administration	124	600	659	1,918	484	1,432	617	1,160	301	654	8	4	2,193	5,768
127	Administration for Socioeconomic Development of the Family	112	1,664	293	2,860	244	2,444	90	2,260	74	3,018	33	249	846	12,495
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	-	-	-	-	58	1,129	81	630	52	215	26	51	217	2,025
137	Department of Correction and Rehabilitation	77	2,944	531	8,991	129	2,618	9	207	20	19	15	6	781	14,786
139	Parole Board	3	2	4	6	-	-	2	1	2	4	1	0	12	13
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	50	202	255	521	24	43	37	174	6	7	-	-	372	947
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	8	122	10	78	3	2	16	5	20	9	-	-	57	215
155	State Historic Preservation Office	17	44	30	106	21	119	7	22	1	1	-	-	76	292
220	Correctional Health	1	1	30	85	15	29	-	-	-	-	-	-	46	115
224	Controller Especial Report Joint Commission	1	0	11	2	4	1	-	-	-	-	-	-	16	4
226	Joint Special Counsel on Legislative Donations	3	0	16	8	21	64	11	17	7	18	-	-	58	107

**Puerto Rico Department of Treasury | AAFAP**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 31, 2021**  
*(figures in thousands)*

ID	Agency	FY22		FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	5	40	6	5	-	-	-	-	-	-	-	-	11	45
241	Administration for the Care and Development of the Childhood	28	390	117	1,035	48	209	30	962	4	10	-	-	227	2,606
242	PPD Central Committee	-	-	18	425	8	2	-	-	-	-	-	-	26	427
243	PNP Central Committee	1	1	20	104	-	-	-	-	1	17	-	-	22	123
244	PIP Central Committee	-	-	28	148	-	-	-	-	-	-	-	-	28	148
266	Office of Public Security Affairs	1	20	19	30	125	155	2	1	2	4	-	-	149	209
271	Office of Information and Communication Technologies	17	282	199	29,005	14	1,056	1	1	-	-	-	-	231	30,343
272	Office of the Inspector General	2	0	109	173	15	125	-	-	-	-	-	-	126	299
273	Permit Management Office	2	8	35	153	70	176	51	109	-	-	-	-	158	445
279	COM APELATIVA SERVICIO PUBLICO	-	-	4	2	-	-	-	-	-	-	-	-	4	2
281	Office of the Electoral Comptroller	5	9	1	0	-	-	1	3	-	-	-	-	7	12
290	State Energy Office of Public Policy	132	154	156	113	21	21	397	764	93	129	-	-	799	1,180
291	Proyecto Dignidad	-	-	3	1	-	-	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	49	67	150	520	70	90	-	-	-	-	-	-	269	676
311	Gaming Commission	37	53	404	4,989	1	0	-	-	-	-	-	-	442	5,042
329	Social Economic Development Office	11	9,266	141	1,975	141	2,186	115	3,847	28	1,875	2	0	438	19,149
<b>Total</b>		<b>3,595</b>	<b>\$ 57,797</b>	<b>19,531</b>	<b>\$ 230,172</b>	<b>11,581</b>	<b>\$ 96,321</b>	<b>10,642</b>	<b>\$ 74,026</b>	<b>6,891</b>	<b>\$ 46,116</b>	<b>4,128</b>	<b>\$ 21,450</b>	<b>56,368</b>	<b>\$ 525,883</b>