

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of June FY21 and Q4 FY21***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**June 30, 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 June 30, 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	\$219,686	7.50
271	Office of Information and Communication Technologies	30,167	8.00
123	Families and Children Administration	27,924	8.75
25	Hacienda (entidad interna - fines de contabilidad)	25,679	5.75
122	Department of the Family	24,036	5.75
Total Top Five		\$327,492	
All Other		211,935	
<b>Total All Agencies</b>		<b>\$539,427</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	\$4,476	5,304.00
10	General Court of Justice	1,397	24.25
31	General Services Administration	4,692	13.50
123	Families and Children Administration	27,924	8.75
271	Office of Information and Communication Technologies	30,167	8.00
Total Top Five		\$68,656	
All Other		470,771	
<b>Total All Agencies</b>		<b>\$539,427</b>	

## Historical Information

	Apr	May	June
Total Unprocessed Invoices	\$557,988	\$556,678	\$539,427
Ending A/P Balance	633,477	638,377	691,766
Percentage of Invoices Unprocessed	88%	87%	78%
MoM Change in Unprocessed Invoices	N/A	(0.2)%	(3.1)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2021

(figures in thousands)

ID	Agency	LTM June FY21	Unprocessed Invoices In AP Portal as of 06/30/2021		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
10	General Court of Justice	12	301	\$ 1,397	N/A	24.25
14	Environmental Quality Board	104	543	2,502	2.00	5.25
15	Office of the Governor	156	826	1,694	N/A	5.25
16	Office of Management and Budget	52	104	2,048	N/A	2.00
18	Planning Board	70	81	1,046	N/A	1.25
21	Emergency Management and Disaster Administration Agency	0	442	4,476	N/A	5,304.00
22	Office of the Commissioner of Insurance	22	76	1,588	N/A	3.50
23	Department of State	123	251	876	N/A	2.00
24	Department of the Treasury	261	71	1,599	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	536	3,028	25,679	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	25	280	N/A	N/A
28	Commonwealth Election Commission	261	495	3,118	N/A	2.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	17	26	68	N/A	1.50
31	General Services Administration	39	527	4,692	N/A	13.50
34	Investigation, Prosecution and Appeals Commission	12	37	16	N/A	3.25
35	Industrial Tax Exemption Office	-	299	557	N/A	N/A
37	Civil Rights Commission	13	28	37	N/A	2.00
38	Department of Justice	276	1,661	10,717	N/A	6.00
40	Puerto Rico Police Department	-	594	1,038	N/A	N/A
42	Puerto Rico Firefighters Corps	-	100	64	N/A	N/A
43	Puerto Rico National Guard	583	1,158	8,102	N/A	2.00
45	Department of Public Safety	1,340	3,160	21,252	N/A	2.25
49	Department of Transportation and Public Works	390	1,689	21,372	10.00	4.25
50	Department of Natural and Environmental Resources	290	1,876	18,724	2.00	6.50
55	Department of Agriculture	87	601	1,770	N/A	7.00
60	Citizen's Advocate Office (Ombudsman)	21	16	56	N/A	0.75
62	Cooperative Development Commission	17	32	35	N/A	2.00
65	Public Services Commission	-	137	300	N/A	N/A
67	Department of Labor and Human Resources	299	945	6,017	7.00	3.25
68	Labor Relations Board	12	1	0	N/A	-
69	Department of Consumer Affairs	74	63	77	N/A	0.75
71	Department of Health	2,365	17,694	219,686	16.00	7.50
75	Office of the Financial Institutions Commissioner	48	49	170	N/A	1.00
78	Department of Housing	184	1,109	9,753	13.00	6.00
81	Department of Education	5,932	2,907	7,563	N/A	0.50
87	Department of Sports and Recreation	216	700	8,185	6.00	3.25
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,557	2,053	6,978	19.00	1.25
96	Women's Advocate Office	53	79	457	N/A	1.50
105	Industrial Commission	52	154	575	N/A	3.00
120	Veterans Advocate Office	35	101	3,822	N/A	3.00
122	Department of the Family	436	2,454	24,036	4.00	5.75
123	Families and Children Administration	290	2,558	27,924	3.00	8.75
124	Minors Support Administration	66	172	3,937	2.00	2.50
126	Vocational Rehabilitation Administration	571	2,290	5,690	N/A	4.00
127	Administration for Socioeconomic Development of the Family	216	680	11,652	3.00	3.25

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**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of June 30, 2021**

(figures in thousands)

ID	Agency	LTM June FY21	Unprocessed Invoices In AP Portal as of 06/30/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	-	210	1,874	N/A	N/A
137	Department of Correction and Rehabilitation	836	768	15,070	6.00	1.00
139	Parole Board	16	10	11	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	432	381	919	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	46	89	N/A	2.50
155	State Historic Preservation Office	24	59	244	N/A	2.50
220	Correctional Health	42	46	115	2.00	1.00
224	Controller Especial Report Joint Commision	2	15	4	N/A	6.25
226	Joint Special Counsel on Legislative Donations	14	58	118	N/A	4.25
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	17	11	49	N/A	0.75
241	Administration for the Care and Development of the Childhood	161	232	1,344	N/A	1.50
242	PPD Central Committee	7	26	427	N/A	4.00
243	PNP Central Committee	13	21	121	N/A	1.75
244	PIP Central Committee	10	28	148	N/A	3.00
266	Office of Public Security Affairs	21	147	190	N/A	7.00
271	Office of Information and Communication Technologies	30	238	30,167	N/A	8.00
272	Office of the Inspector General	-	124	299	N/A	N/A
273	Permit Management Office	-	154	427	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	16	3	0	N/A	0.25
281	Office of the Electoral Comptroller	19	10	61	N/A	0.50
290	State Energy Office of Public Policy	-	667	1,026	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	118	218	574	N/A	1.75
311	Gaming Commission	334	413	4,000	N/A	1.25
329	Social Economic Development Office	115	409	9,663	N/A	3.50
<b>Total unprocessed invoices (June 30, 2021)</b>				<b>\$ 539,427</b>		
Ending A/P Balance (June 30, 2021)				<b>\$ 691,766</b>		
% invoices unprocessed (June 30, 2021)						<b>78.0%</b>
<b>Total unprocessed invoices (May 31, 2021)</b>				<b>\$ 556,678</b>		
Ending A/P Balance (May 31, 2021)				<b>\$ 638,377</b>		
% invoices unprocessed (May 31, 2021)						<b>87.2%</b>
Increase / (Decrease) in total unprocessed invoices from prior month						<b>(3.1)%</b>

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**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of June 30, 2021**  
*(figures in thousands)*

ID	Agency	FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
10	General Court of Justice	297	1,395	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	301	\$ 1,397
14	Environmental Quality Board	189	1,601	156	634	151	146	47	121	-	-	543	2,502
15	Office of the Governor	203	384	154	218	308	456	160	636	1	0	826	1,694
16	Office of Management and Budget	91	1,586	10	460	2	0	1	0	-	-	104	2,048
18	Planning Board	54	997	12	383	9	4	6	12	-	-	81	1,046
21	Emergency Management and Disaster Administration Agency	29	237	271	1,883	75	1,491	67	865	-	-	442	4,476
22	Office of the Commissioner of Insurance	35	595	15	381	14	560	4	7	8	45	76	1,588
23	Department of State	163	629	48	208	34	33	5	6	1	0	251	876
24	Department of the Treasury	71	1,599	-	-	-	-	-	-	-	-	71	1,599
25	Hacienda (entidad interna - fines de contabilidad)	1,008	11,999	818	6,987	922	6,343	262	330	18	20	3,028	25,679
26	Retirement System for Government Employees and the Judiciary (Central System)	25	280	-	-	-	-	-	-	-	-	25	280
28	Commonwealth Election Commission	371	2,932	42	90	28	30	51	63	3	3	495	3,118
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	57	6	5	1	0	1	5	-	-	26	68
31	General Services Administration	130	1,210	69	2,020	96	731	232	731	-	-	527	4,692
34	Investigation, Prosecution and Appeals Commission	15	4	5	1	14	11	3	1	-	-	37	16
35	Industrial Tax Exemption Office	17	11	134	201	145	343	3	2	-	-	299	557
37	Civil Rights Commission	11	15	8	8	7	5	2	9	-	-	28	37
38	Department of Justice	581	4,753	369	2,687	495	2,862	216	416	-	-	1,661	10,717
40	Puerto Rico Police Department	-	-	45	175	267	457	184	398	98	8	594	1,038
42	Puerto Rico Firefighters Corps	4	0	9	14	64	35	25	15	-	-	100	64
43	Puerto Rico National Guard	82	5,994	296	2,011	17	95	2	-	-	-	1,158	8,102
45	Department of Public Safety	2,120	13,538	812	6,794	131	842	96	76	1	2	3,160	21,252
49	Department of Transportation and Public Works	331	2,971	446	3,889	439	6,706	322	6,805	151	1,001	1,689	21,372
50	Department of Natural and Environmental Resources	763	14,660	680	2,785	337	981	55	277	41	20	1,876	18,724
55	Department of Agriculture	310	457	141	911	147	401	3	1	-	-	601	1,770
60	Citizen's Advocate Office (Ombudsman)	12	50	2	5	2	0	-	-	-	-	16	56
62	Cooperative Development Commission	17	5	2	11	12	19	-	-	1	0	32	35
65	Public Services Commission	1	35	70	102	28	127	38	35	-	-	137	300
67	Department of Labor and Human Resources	533	4,376	331	1,511	56	79	24	26	1	24	945	6,017
68	Labor Relations Board	1	0	-	-	-	-	-	-	-	-	1	0
69	Department of Consumer Affairs	14	9	21	46	24	20	4	2	-	-	63	77
71	Department of Health	6,675	98,472	2,919	29,038	3,199	34,475	2,216	34,147	2,685	23,554	17,694	219,686
75	Office of the Financial Institutions Commissioner	34	119	8	26	7	25	-	-	-	-	49	170
78	Department of Housing	797	6,694	308	2,407	2	652	2	0	-	-	1,109	9,753
81	Department of Education	110	533	144	399	488	2,276	1,390	3,062	775	1,293	2,907	7,563
87	Department of Sports and Recreation	309	4,829	66	1,756	105	154	201	1,410	19	37	700	8,185
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	1,061	5,445	225	296	315	544	350	594	102	99	2,053	6,978
96	Women's Advocate Office	53	411	11	14	13	32	2	0	-	-	79	457
105	Industrial Commission	68	206	38	274	35	60	13	35	-	-	154	575
120	Veterans Advocate Office	24	2,270	47	964	24	532	6	55	-	-	101	3,822
122	Department of the Family	863	8,931	683	10,632	628	3,079	280	1,393	-	-	2,454	24,036
123	Families and Children Administration	1,024	8,429	553	8,054	722	10,780	121	524	138	137	2,558	27,924
124	Minors Support Administration	61	2,123	45	547	50	806	16	461	-	-	172	3,937
126	Vocational Rehabilitation Administration	900	2,449	478	1,426	618	1,162	287	651	7	2	2,290	5,690
127	Administration for Socioeconomic Development of the Family	246	3,855	249	2,492	93	2,248	65	2,857	27	201	680	11,652
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	4	48	1	48	1	-	-	5	49
133	Natural Resources Administration	-	-	57	1,127	80	607	49	90	24	50	210	1,874
137	Department of Correction and Rehabilitation	615	12,222	129	2,618	9	207	9	18	6	5	768	15,070
139	Parole Board	5	7	-	-	2	1	2	4	1	0	10	11
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	315	695	24	43	36	174	6	7	-	-	381	919
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	7	73	3	2	16	5	20	9	-	-	46	89
155	State Historic Preservation Office	30	102	21	119	7	22	1	1	-	-	59	244
220	Correctional Health	31	86	15	29	-	-	-	-	-	-	46	115
224	Controller Special Report Joint Commission	11	2	4	1	-	-	-	-	-	-	15	4
226	Joint Special Counsel on Legislative Donations	19	19	21	64	11	17	7	18	-	-	58	118
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	11	49	-	-	-	-	-	-	-	-	11	49
241	Administration for the Care and Development of the Childhood	149	1,082	50	210	29	42	4	10	-	-	232	1,344
242	PPD Central Committee	18	425	8	2	-	-	-	-	-	-	26	427
243	PNP Central Committee	20	104	-	-	-	-	1	17	-	-	21	121
244	PIP Central Committee	28	148	-	-	-	-	-	-	-	-	28	148
266	Office of Public Security Affairs	18	30	125	155	2	1	2	4	-	-	147	190
271	Office of Information and Communication Technologies	223	29,111	14	1,056	1	1	-	-	-	-	238	30,167
272	Office of the Inspector General	109	173	15	125	-	-	-	-	-	-	124	299
273	Permit Management Office	33	143	70	176	51	109	-	-	-	-	154	427
279	COM APELATIVA SERVICIO PUBLICO	3	0	-	-	-	-	-	-	-	-	3	0
281	Office of the Electoral Comptroller	9	58	-	1	3	-	-	-	-	-	10	61
290	State Energy Office of Public Policy	156	113	21	397	764	93	129	-	-	-	667	1,026
291	Proyecto Dignidad	3	1	-	-	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	148	484	70	90	-	-	-	-	-	-	218	574
311	Gaming Commission	412	4,000	1	0	-	-	-	-	-	-	413	4,000
329	Social Economic Development Office	135	1,798	141	2,186	107	3,838	24	1,841	2	0	409	9,663
<b>Total</b>		<b>23,046</b>	<b>\$ 268,286</b>	<b>11,652</b>	<b>\$ 100,845</b>	<b>10,894</b>	<b>\$ 85,458</b>	<b>6,986</b>	<b>\$ 58,335</b>	<b>4,110</b>	<b>\$ 26,504</b>	<b>56,688</b>	<b>\$ 539,427</b>