

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of December FY21***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**December 31, 2020**

*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 December 31, 2020

(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	\$245,050	8.00
271	Office of Information and Communication Technologies	33,452	45.00
81	Department of Education	28,449	0.50
123	Families and Children Administration	25,639	7.75
45	Department of Public Safety	24,980	2.00
Total Top Five		\$357,569	
All Other		206,815	
<b>Total All Agencies</b>		<b>\$564,384</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
141	Telecommunication's Regulatory Board	\$427	196.50
271	Office of Information and Communication Technologies	33,452	45.00
242	PPD Central Committee	540	19.00
31	General Services Administration	4,211	14.00
50	Department of Natural and Environmental Resources	11,001	9.75
Total Top Five		\$49,631	
All Other		514,753	
<b>Total All Agencies</b>		<b>\$564,384</b>	

## Historical Information

	Oct	Nov	Dec
Total Unprocessed Invoices	\$467,176	\$520,594	\$564,384
Ending A/P Balance	553,111	694,882	700,180
Percentage of Invoices Unprocessed	84%	75%	81%
MoM Change in Unprocessed Invoices	N/A	11.4%	8.4%

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## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of December 31, 2020

(figures in thousands)

ID	Agency	LTM December FY21	Unprocessed Invoices In AP Portal as of 12/31/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	11	53	\$ 196	N/A	4.75
14	Environmental Quality Board	116	478	2,488	2.00	4.25
15	Office of the Governor	141	710	1,558	N/A	5.00
16	Office of Management and Budget	60	94	2,152	N/A	1.50
18	Planning Board	50	95	877	N/A	2.00
21	Emergency Management and Disaster Administration Agency	-	443	4,477	N/A	N/A
22	Office of the Commissioner of Insurance	27	63	1,302	N/A	2.25
23	Department of State	119	152	523	N/A	1.25
24	Department of the Treasury	265	72	2,457	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	424	2,636	21,921	N/A	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	3	14	N/A	N/A
28	Commonwealth Election Commission	206	855	4,810	N/A	4.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	16	18	N/A	1.00
31	General Services Administration	32	439	4,211	N/A	14.00
34	Investigation, Prosecution and Appeals Commission	10	44	35	N/A	4.25
35	Industrial Tax Exemption Office	-	292	555	N/A	N/A
37	Civil Rights Commission	11	38	59	N/A	3.50
38	Department of Justice	267	1,490	9,501	N/A	5.50
40	Puerto Rico Police Department	-	594	1,038	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99	64	N/A	N/A
43	Puerto Rico National Guard	549	790	7,521	N/A	1.50
45	Department of Public Safety	1,215	2,511	24,980	N/A	2.00
49	Department of Transportation and Public Works	315	1,601	22,062	10.00	5.00
50	Department of Natural and Environmental Resources	180	1,768	11,001	2.00	9.75
55	Department of Agriculture	59	553	1,628	N/A	9.25
60	Citizen's Advocate Office (Ombudsman)	16	18	29	N/A	1.00
62	Cooperative Development Commission	13	35	104	N/A	2.75
65	Public Services Commission	-	137	300	N/A	N/A
67	Department of Labor and Human Resources	295	727	5,036	7.00	2.50
68	Labor Relations Board	12	3	15	N/A	0.25
69	Department of Consumer Affairs	71	64	87	N/A	1.00
71	Department of Health	2,094	16,981	245,050	16.00	8.00
75	Office of the Financial Institutions Commissioner	47	40	325	N/A	0.75
78	Department of Housing	111	719	8,199	13.00	6.50
81	Department of Education	7,902	3,635	28,449	N/A	0.50
87	Department of Sports and Recreation	196	554	6,788	6.00	2.75
89	Horse Racing Industry and Sport Administration	83	59	233	N/A	0.75
95	Mental Health and Addiction Services Administration	1,355	1,787	6,392	19.00	1.25
96	Women's Advocate Office	47	63	370	N/A	1.25
105	Industrial Commission	48	177	724	N/A	3.75
120	Veterans Advocate Office	44	89	1,557	N/A	2.00
122	Department of the Family	383	2,199	23,060	4.00	5.75
123	Families and Children Administration	242	1,897	25,639	3.00	7.75
124	Minors Support Administration	64	153	3,176	2.00	2.50
126	Vocational Rehabilitation Administration	472	2,212	6,592	N/A	4.75
127	Administration for Socioeconomic Development of the Family	241	732	12,863	3.00	3.00

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of December 31, 2020

(figures in thousands)

ID	Agency	LTM December FY21	Unprocessed Invoices In AP Portal as of 12/31/2020		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	895	650	12,132	6.00	0.75
139	Parole Board	14	7	8	N/A	0.50
141	Telecommunication's Regulatory Board	1	131	427	N/A	196.50
152	Elderly and Retired People Advocate Office	478	466	1,136	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	68	110	N/A	4.00
155	State Historic Preservation Office	22	46	204	N/A	2.25
220	Correctional Health	41	25	65	2.00	0.50
224	Controller Especial Report Joint Commision	3	9	2	N/A	2.75
226	Joint Special Counsel on Legislative Donations	16	50	103	N/A	3.25
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	15	9	20	N/A	0.50
241	Administration for the Care and Development of the Childhood	110	199	1,039	N/A	1.75
242	PPD Central Committee	2	30	540	N/A	19.00
243	PNP Central Committee	-	32	200	N/A	N/A
244	PIP Central Committee	-	57	562	N/A	N/A
266	Office of Public Security Affairs	22	138	183	N/A	6.25
271	Office of Information and Communication Technologies	6	263	33,452	N/A	45.00
272	Office of the Inspector General	20	62	234	N/A	3.00
273	Permit Management Office	-	135	346	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	13	9	36	N/A	0.75
281	Office of the Electoral Comptroller	17	10	30	N/A	0.50
290	State Energy Office of Public Policy	-	564	940	N/A	N/A
291	Proyecto Dignidad	-	5	13	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	83	135	269	N/A	1.50
311	Gaming Commission	132	46	365	N/A	0.25
329	Social Economic Development Office	69	408	9,455	N/A	6.00
<b>Total unprocessed invoices (December 31, 2020)</b>				<b>\$ 564,384</b>		
Ending A/P Balance (December 31, 2020)				<b>\$ 700,180</b>		
% invoices unprocessed (December 31, 2020)						<b>80.6%</b>
<b>Total unprocessed invoices (November 30, 2020)</b>				<b>\$ 520,594</b>		
Ending A/P Balance (November 30, 2020)				<b>\$ 694,882</b>		
% invoices unprocessed (November 30, 2020)						<b>74.9%</b>
Increase / (Decrease) in total unprocessed invoices from prior month						<b>8.4%</b>

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 31, 2020  
 (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	53	196	-	\$	-	\$	-	\$	-	\$	53	\$	196
14	Environmental Quality Board	116	1,546	163	674	152	147	47	121	-	-	478	-	2,488
15	Office of the Governor	85	225	156	241	308	456	160	636	1	0	710	-	1,558
16	Office of Management and Budget	75	1,687	14	462	4	2	1	0	-	-	94	-	2,152
18	Planning Board	62	823	18	38	9	4	6	12	-	-	95	-	877
21	Emergency Management and Disaster Administration Agency	30	238	271	1,883	30	1,491	67	865	-	-	443	-	4,477
22	Office of the Commissioner of Insurance	22	309	15	381	14	560	4	7	8	45	63	-	1,302
23	Department of State	56	151	53	304	37	62	5	6	1	0	152	-	523
24	Department of the Treasury	72	2,457	-	-	-	-	-	-	-	-	72	-	2,457
25	Hacienda (entidad interna - fines de contabilidad)	511	7,821	915	7,399	922	6,343	270	338	18	20	2,636	-	21,921
26	#N/A	3	14	-	-	-	-	-	-	-	-	3	-	14
28	Commonwealth Election Commission	483	4,351	62	109	66	69	238	275	6	6	855	-	4,810
30	Office of Administration and Transformation of Human Resources in the Government o	8	7	6	5	1	0	1	5	-	-	16	-	18
31	General Services Administration	43	731	68	2,019	96	731	232	731	-	-	439	-	4,211
34	Investigation, Prosecution and Appeals Commission	20	23	7	1	14	11	3	1	-	-	44	-	35
35	Industrial Tax Exemption Office	10	9	134	201	145	343	3	2	-	-	292	-	555
37	Civil Rights Commission	20	38	9	8	7	5	2	9	-	-	38	-	59
38	Department of Justice	384	3,507	379	2,690	508	2,886	219	418	-	-	1,490	-	9,501
40	Puerto Rico Police Department	-	-	45	175	267	457	184	398	98	8	594	-	1,038
42	Puerto Rico Firefighters Corps	1	0	9	14	64	35	25	15	-	-	99	-	64
43	Puerto Rico National Guard	493	5,413	278	2,012	17	93	2	2	-	-	790	-	7,521
45	Department of Public Safety	1,421	16,065	878	7,997	117	827	94	88	1	2	2,511	-	24,980
49	Department of Transportation and Public Works	254	3,350	445	4,193	428	6,630	323	6,889	151	1,001	1,601	-	22,062
50	Department of Natural and Environmental Resources	540	6,218	790	3,505	342	981	55	277	41	20	1,768	-	11,001
55	Department of Agriculture	147	217	245	1,000	158	410	3	1	-	-	553	-	1,628
60	Citizen's Advocate Office (Ombudsman)	14	24	2	5	2	0	-	-	-	-	18	-	29
62	Cooperative Development Commission	19	73	3	12	12	19	-	-	1	0	35	-	104
65	Public Services Commission	1	35	70	102	28	127	38	35	-	-	137	-	300
67	Department of Labor and Human Resources	284	3,327	346	1,538	61	105	35	42	1	24	727	-	5,036
68	Labor Relations Board	3	15	-	-	-	-	-	-	-	-	3	-	15
69	Department of Consumer Affairs	13	14	23	51	24	20	4	2	-	-	64	-	87
71	Department of Health	4,766	111,115	3,133	32,542	3,614	36,762	2,607	36,784	2,861	27,847	16,981	-	245,050
75	Office of the Financial Institutions Commissioner	24	220	9	80	7	25	-	-	-	-	40	-	325
78	Department of Housing	409	5,085	306	2,461	2	652	2	0	-	-	719	-	8,199
81	Department of Education	743	20,076	169	458	534	3,399	1,403	3,097	786	1,419	3,635	-	28,449
87	Department of Sports and Recreation	158	3,317	71	1,871	105	154	201	1,410	19	37	554	-	6,788
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	-	233
95	Mental Health and Addiction Services Administration	538	3,948	244	610	538	1,116	365	620	102	99	1,787	-	6,392
96	Women's Advocate Office	32	269	15	55	14	46	2	0	-	-	63	-	370
105	Industrial Commission	81	340	48	289	35	60	13	35	-	-	177	-	724
120	Veterans Advocate Office	12	5	47	964	24	532	6	55	-	-	89	-	1,557
122	Department of the Family	570	7,657	709	10,706	635	3,097	285	1,600	-	-	2,199	-	23,060
123	Families and Children Administration	355	5,809	555	8,791	725	10,791	125	528	137	135	1,897	-	25,639
124	Minors Support Administration	41	1,361	44	535	51	807	17	472	-	-	153	-	3,176
126	Vocational Rehabilitation Administration	683	3,045	561	1,556	649	1,321	302	661	17	9	2,212	-	6,592
127	Administration for Socioeconomic Development of the Family	268	4,845	278	2,678	94	2,253	65	2,887	27	201	732	-	12,863
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	4	-	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	415	7,761	210	4,141	10	207	9	18	6	5	650	-	12,132
139	Parole Board	-	-	-	2	-	1	4	7	1	0	7	-	8
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	-	-	-	131	-	427
152	Elderly and Retired People Advocate Office	396	875	27	80	37	174	6	7	-	-	466	-	1,136
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	30	94	2	16	5	20	20	9	-	-	68	-	110
155	State Historic Preservation Office	18	62	20	118	7	22	1	1	-	-	46	-	204
220	Correctional Health	10	36	15	29	-	-	-	-	-	-	25	-	65
224	Controllor Especial Report Joint Comission	5	1	4	1	-	-	-	-	-	-	9	-	2
226	Joint Special Counsel on Legislative Donations	11	4	21	64	11	17	7	18	-	-	50	-	103
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	-	0
231	Health Advocate Office	9	20	-	-	-	-	-	-	-	-	9	-	20
241	Administration for the Care and Development of the Childhood	103	735	64	253	28	41	4	10	-	-	199	-	1,039
242	PPD Central Committee	25	525	5	15	-	-	-	-	-	-	30	-	540
243	PNP Central Committee	27	115	4	68	-	-	1	17	-	-	32	-	200
244	PIP Central Committee	57	562	-	-	-	-	-	-	-	-	57	-	562
266	Office of Public Security Affairs	9	23	125	155	2	1	2	4	-	-	138	-	183
271	Office of Information and Communication Technologies	249	32,405	13	1,046	1	1	-	-	-	-	263	-	33,452
272	Office of the Inspector General	47	109	15	125	-	-	-	-	-	-	62	-	234
273	Permit Management Office	14	62	70	176	51	109	-	-	-	-	135	-	346
279	COM APELATIVA SERVICIO PUBLICO	9	36	-	-	-	-	-	-	-	-	9	-	36
281	Office of the Electoral Comptroller	9	27	-	-	1	3	-	-	-	-	10	-	30
290	State Energy Office of Public Policy	53	27	21	21	397	764	93	129	-	-	564	-	940
291	#N/A	5	13	-	-	-	-	-	-	-	-	5	-	13
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	2	-	150
298	Public Service Regulatory Board	64	175	71	94	-	-	-	-	-	-	135	-	269
311	Gaming Commission	45	353	1	12	-	-	-	-	-	-	46	-	365
329	Social Economic Development Office	126	1,500	149	2,278	107	3,835	24	1,841	2	0	408	-	9,455
<b>Total</b>		<b>15,717</b>	<b>\$ 271,711</b>	<b>12,603</b>	<b>\$ 110,432</b>	<b>11,675</b>	<b>\$ 89,681</b>	<b>7,638</b>	<b>\$ 61,629</b>	<b>4,309</b>	<b>\$ 30,931</b>	<b>51,942</b>	<b>\$</b>	<b>564,384</b>