

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

*Invoice Processing KPI's*

*For the month of February FY22*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**February 28, 2022**

*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 February 28, 2022

*(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	\$205,316	6.25
123	Families and Children Administration	36,638	10.25
271	Office of Information and Communication Technologies	34,302	5.50
25	Hacienda (entidad interna - fines de contabilidad)	28,602	5.75
45	Department of Public Safety	27,398	2.00
Total Top Five		\$332,256	
All Other		226,505	
<b>Total All Agencies</b>		<b>\$558,761</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
10	General Court of Justice	\$2,899	53.00
221	Emergency Medical Services Corps	0	12.00
123	Families and Children Administration	36,638	10.25
31	General Services Administration	5,130	9.50
78	Department of Housing	12,449	7.50
Total Top Five		\$57,116	
All Other		501,645	
<b>Total All Agencies</b>		<b>\$558,761</b>	

## Historical Information

	December	January	February
Total Unprocessed Invoices	\$550,248	\$613,016	\$558,761
Ending A/P Balance	711,996	739,971	794,110
Percentage of Invoices Unprocessed	77%	83%	70%
MoM Change in Unprocessed Invoices	(5.1)%	11.4%	(8.9)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2022

(figures in thousands)

ID	Agency	LTM February FY22	Unprocessed Invoices In AP Portal as of 02/28/2022		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	13	707	\$ 2,899	N/A	53.00
14	Environmental Quality Board	107	607	4,394	2.00	5.75
15	Office of the Governor	184	853	1,931	N/A	4.75
16	Office of Management and Budget	52	90	1,836	N/A	1.75
18	Planning Board	71	84	448	N/A	1.25
21	Emergency Management and Disaster Administration Agency	-	448	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	25	82	1,866	N/A	3.25
23	Department of State	123	265	743	N/A	2.25
24	Department of the Treasury	252	33	1,437	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	596	3,454	28,602	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	45	536	N/A	N/A
28	Commonwealth Election Commission	135	413	1,955	N/A	3.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	21	25	N/A	1.00
31	General Services Administration	62	598	5,130	N/A	9.50
34	Investigation, Prosecution and Appeals Commission	13	34	17	N/A	2.50
35	Industrial Tax Exemption Office	-	307	561	N/A	N/A
37	Civil Rights Commission	14	26	34	N/A	1.75
38	Department of Justice	304	1,781	13,473	N/A	5.75
40	Puerto Rico Police Department	-	599	1,074	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99	64	N/A	N/A
43	Puerto Rico National Guard	539	1,533	10,677	N/A	2.75
45	Department of Public Safety	1,261	2,669	27,398	N/A	2.00
49	Department of Transportation and Public Works	441	2,034	23,374	10.00	4.50
50	Department of Natural and Environmental Resources	323	2,181	12,785	2.00	6.75
55	Department of Agriculture	133	509	1,910	N/A	3.75
60	Citizen's Advocate Office (Ombudsman)	25	21	64	N/A	0.75
62	Cooperative Development Commission	25	33	38	N/A	1.25
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	309	1,187	7,691	7.00	3.75
68	Labor Relations Board	11	10	37	N/A	1.00
69	Department of Consumer Affairs	86	69	88	N/A	0.75
71	Department of Health	2,783	17,230	205,316	16.00	6.25
75	Office of the Financial Institutions Commissioner	56	51	430	N/A	1.00
78	Department of Housing	209	1,572	12,449	13.00	7.50
81	Department of Education	7,877	2,897	7,304	N/A	0.25
87	Department of Sports and Recreation	265	602	6,655	6.00	2.25
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,787	1,624	6,772	19.00	1.00
96	Women's Advocate Office	63	76	495	N/A	1.25
105	Industrial Commission	55	293	1,154	N/A	5.25
120	Veterans Advocate Office	31	111	3,826	N/A	3.50
122	Department of the Family	464	2,235	23,779	4.00	4.75
123	Families and Children Administration	306	3,112	36,638	3.00	10.25
124	Minors Support Administration	64	233	6,295	2.00	3.50
126	Vocational Rehabilitation Administration	557	2,498	5,610	N/A	4.50
127	Administration for Socioeconomic Development of the Family	186	668	14,230	3.00	3.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2022

(figures in thousands)

ID	Agency	LTM February FY22	Unprocessed Invoices In AP Portal as of 02/28/2022		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	-	216	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	828	718	12,270	6.00	0.75
139	Parole Board	16	14	16	N/A	1.00
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	426	419	856	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	68	91	N/A	4.00
155	State Historic Preservation Office	24	89	344	N/A	3.75
189	Bureau of Forensic Sciences	38	57	924	N/A	1.50
220	Correctional Health	17	67	642	2.00	4.00
221	Emergency Medical Services Corps	0	1	0	N/A	12.00
224	Controller Especial Report Joint Commision	-	19	5	N/A	N/A
226	Joint Special Counsel on Legislative Donations	16	57	107	N/A	3.50
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	20	6	N/A	1.00
241	Administration for the Care and Development of the Childhood	211	224	2,618	N/A	1.00
242	PPD Central Committee	-	27	427	N/A	N/A
243	PNP Central Committee	-	21	121	N/A	N/A
244	PIP Central Committee	-	28	148	N/A	N/A
266	Office of Public Security Affairs	29	168	720	N/A	5.75
271	Office of Information and Communication Technologies	46	258	34,302	N/A	5.50
272	Office of the Inspector General	-	167	440	N/A	N/A
273	Permit Management Office	-	179	531	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	12	3	19	N/A	0.25
281	Office of the Electoral Comptroller	15	1	3	N/A	-
290	State Energy Office of Public Policy	-	799	1,180	N/A	N/A
291	Proyecto Dignidad	-	3	1	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	127	362	744	N/A	2.75
311	Gaming Commission	458	95	2,761	N/A	0.25
329	Social Economic Development Office	100	456	9,717	N/A	4.50
<b>Total unprocessed invoices (February 28, 2022)</b>				<b>\$ 558,761</b>		
Ending A/P Balance (February 28, 2022)				<b>\$ 794,110</b>		
% invoices unprocessed (February 28, 2022)						70.4%
<b>Total unprocessed invoices (January 31, 2022)</b>				<b>\$ 613,016</b>		
Ending A/P Balance (January 31, 2022)				<b>\$ 739,971</b>		
% invoices unprocessed (January 31, 2022)						82.8%
Increase / (Decrease) in total unprocessed invoices from prior month						(8.9)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 2022

(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	374	\$ 1,330	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	707	\$ 2,899
14	Environmental Quality Board	110	2,099	149	1,430	150	598	151	146	47	121	-	-	607	4,394
15	Office of the Governor	77	269	136	307	154	218	309	456	176	681	1	0	853	1,931
16	Office of Management and Budget	52	417	29	974	6	444	2	0	1	0	-	-	90	1,836
18	Planning Board	27	302	30	97	12	33	9	4	6	12	-	-	84	448
21	Emergency Management and Disaster Administration Agency	-	-	29	237	270	1,882	75	1,491	73	930	1	0	448	4,541
22	Office of the Commissioner of Insurance	13	323	29	574	15	381	14	560	4	7	7	22	82	1,866
23	Department of State	114	284	54	204	46	208	37	39	13	8	1	0	265	743
24	Department of the Treasury	33	1,437	-	-	-	-	-	-	-	-	-	-	33	1,437
25	Hacienda (entidad interna - fines de contabilidad)	646	5,095	788	10,637	810	6,970	928	5,130	264	750	18	20	3,454	28,602
26	Retirement System for Government Employees and the Judiciary (Central System)	19	210	26	326	-	-	-	-	-	-	-	-	45	536
28	Commonwealth Election Commission	86	345	202	1,422	42	90	28	30	52	65	3	3	413	1,955
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	6	7	8	5	5	1	0	1	5	-	-	21	25
31	General Services Administration	107	774	82	852	68	1,982	96	731	243	781	2	9	598	5,130
34	Investigation, Prosecution and Appeals Commission	4	3	8	2	5	1	14	11	3	1	-	-	34	17
35	Industrial Tax Exemption Office	8	2	17	11	133	201	145	343	4	3	-	-	307	561
37	Civil Rights Commission	-	-	9	12	8	8	7	5	2	9	-	-	26	34
38	Department of Justice	276	3,419	421	4,109	369	2,632	495	2,818	219	492	1	2	1,781	13,473
40	Puerto Rico Police Department	1	23	-	-	45	175	268	467	187	401	98	8	599	1,074
42	Puerto Rico Firefighters Corps	-	-	2	0	9	14	64	35	24	15	-	-	99	64
43	Puerto Rico National Guard	395	2,179	820	6,348	294	2,003	18	95	6	52	-	-	1,533	10,677
45	Department of Public Safety	793	9,304	826	10,402	820	6,771	133	843	96	76	1	2	2,669	27,398
49	Department of Transportation and Public Works	354	2,860	301	2,231	439	3,758	439	6,706	324	6,805	177	1,014	2,034	23,374
50	Department of Natural and Environmental Resources	506	3,883	621	4,991	617	2,625	338	989	56	278	43	21	2,181	12,785
55	Department of Agriculture	94	375	126	227	136	905	147	401	6	2	-	-	509	1,910
60	Citizen's Advocate Office (Ombudsman)	9	15	8	44	2	5	2	0	-	-	-	-	21	64
62	Cooperative Development Commission	1	0	17	7	2	11	12	19	-	-	1	0	33	38
65	Public Services Commission	-	-	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	444	4,784	331	1,267	330	1,511	56	79	25	26	1	24	1,187	7,691
68	Labor Relations Board	9	37	1	0	-	-	-	-	-	-	-	-	10	37
69	Department of Consumer Affairs	12	17	8	3	21	46	24	20	4	2	-	-	69	88
71	Department of Health	4,299	52,149	3,557	50,512	2,726	28,789	2,860	21,966	1,585	37,755	2,203	14,144	17,230	205,316
75	Office of the Financial Institutions Commissioner	13	333	22	46	8	26	7	25	1	0	-	-	51	430
78	Department of Housing	440	2,573	821	6,850	306	2,373	2	652	3	0	-	-	1,572	12,449
81	Department of Education	4	42	100	398	145	399	481	2,098	1,392	3,073	775	1,293	2,897	7,304
87	Department of Sports and Recreation	94	189	83	4,103	65	674	118	157	222	1,494	20	37	602	6,655
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	631	3,869	379	1,597	203	277	122	389	195	544	94	97	1,624	6,772
96	Women's Advocate Office	19	184	40	278	6	6	10	27	1	0	-	-	76	495
105	Industrial Commission	163	383	37	104	37	273	36	60	20	334	-	-	293	1,154
120	Veterans Advocate Office	6	3	27	2,268	46	963	24	532	8	59	-	-	111	3,826
122	Department of the Family	472	3,167	497	7,267	549	9,916	511	2,603	205	826	1	0	2,235	23,779
123	Families and Children Administration	496	7,680	995	8,297	551	8,048	742	10,852	156	1,620	172	141	3,112	36,638
124	Minors Support Administration	76	3,458	41	936	45	547	50	806	20	547	1	2	233	6,295
126	Vocational Rehabilitation Administration	613	1,326	473	1,039	488	1,437	615	1,149	301	654	8	4	2,498	5,610
127	Administration for Socioeconomic Development of the Family	128	4,880	121	1,529	224	2,294	90	2,260	74	3,018	31	249	668	14,230
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	-	-	-	-	58	1,129	80	630	52	215	26	51	216	2,025
137	Department of Correction and Rehabilitation	364	6,169	226	4,367	85	1,508	8	202	20	18	15	6	718	12,270
139	Parole Board	6	4	3	7	-	-	2	1	2	4	1	0	14	16
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	233	451	120	181	23	42	37	174	6	7	-	-	419	856
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	25	15	5	61	2	0	16	5	20	9	-	-	68	91
155	State Historic Preservation Office	41	134	19	68	21	119	7	22	1	1	-	-	89	344
189	Bureau of Forensic Sciences	50	908	6	8	1	8	-	-	-	-	-	-	57	924
220	Correctional Health	31	512	26	109	10	21	-	-	-	-	-	-	67	642
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 2022  
 (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
224	Controller Especial Report Joint Commision	4	1	11	2	4	1	-	-	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	3	1	15	7	21	64	11	17	7	18	-	-	57	107
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	19	5	1	0	-	-	-	-	-	-	-	-	20	6
241	Administration for the Care and Development of the Childhood	79	963	69	498	42	185	30	962	4	10	-	-	224	2,618
242	PPD Central Committee	-	-	19	425	8	2	-	-	-	-	-	-	27	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	16	502	23	57	125	155	2	1	2	4	-	-	168	720
271	Office of Information and Communication Technologies	60	4,230	183	29,016	14	1,056	1	1	-	-	-	-	258	34,302
272	Office of the Inspector General	42	141	110	174	15	125	-	-	-	-	-	-	167	440
273	Permit Management Office	23	93	35	153	70	176	51	109	-	-	-	-	179	531
279	COM APELATIVA SERVICIO PUBLICO	3	19	-	-	-	-	-	-	-	-	-	-	3	19
281	Office of the Electoral Comptroller	-	-	-	-	-	-	1	3	-	-	-	-	1	3
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	164	269	128	384	70	90	-	-	-	-	-	-	362	744
311	Gaming Commission	81	2,506	14	255	-	-	-	-	-	-	-	-	95	2,761
329	Social Economic Development Office	39	373	146	1,624	126	1,998	115	3,847	28	1,875	2	0	456	9,717
<b>Total</b>		<b>13,441</b>	<b>\$ 137,483</b>	<b>14,024</b>	<b>\$ 171,532</b>	<b>11,110</b>	<b>\$ 96,724</b>	<b>10,289</b>	<b>\$ 71,926</b>	<b>6,315</b>	<b>\$ 63,946</b>	<b>3,704</b>	<b>\$ 17,151</b>	<b>58,883</b>	<b>\$ 558,761</b>