

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of January FY22***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**January 31, 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 January 31, 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	\$225,228	6.50
123	Families and Children Administration	38,880	10.50
271	Office of Information and Communication Technologies	32,890	5.00
25	Hacienda (entidad interna - fines de contabilidad)	28,260	5.75
122	Department of the Family	25,271	5.50
Total Top Five		\$350,530	
All Other		262,486	
<b>Total All Agencies</b>		<b>\$613,016</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	\$2,827	45.25
221	Emergency Medical Services Corps	0	12.00
123	Families and Children Administration	38,880	10.50
31	General Services Administration	5,257	10.00
78	Department of Housing	13,770	7.75
Total Top Five		\$60,734	
All Other		552,282	
<b>Total All Agencies</b>		<b>\$613,016</b>	

## Historical Information

	November	December	January
Total Unprocessed Invoices	\$579,797	\$550,248	\$613,016
Ending A/P Balance	702,217	711,996	739,971
Percentage of Invoices Unprocessed	83%	77%	83%
MoM Change in Unprocessed Invoices	(1.1)%	(5.1)%	11.4%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2022

(figures in thousands)

ID	Agency	LTM January FY22	Unprocessed Invoices In AP Portal as of 01/31/2022		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
10	General Court of Justice	14	646	\$ 2,827	N/A	45.25
14	Environmental Quality Board	115	599	4,363	2.00	5.25
15	Office of the Governor	189	885	2,048	N/A	4.75
16	Office of Management and Budget	50	104	2,131	N/A	2.00
18	Planning Board	70	101	609	N/A	1.50
21	Emergency Management and Disaster Administration Agency	-	449	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	25	91	1,892	N/A	3.75
23	Department of State	123	293	1,468	N/A	2.50
24	Department of the Treasury	254	76	4,910	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	598	3,414	28,260	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	44	534	N/A	N/A
28	Commonwealth Election Commission	141	446	2,121	N/A	3.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	27	181	N/A	1.25
31	General Services Administration	61	614	5,257	N/A	10.00
34	Investigation, Prosecution and Appeals Commission	13	34	17	N/A	2.75
35	Industrial Tax Exemption Office	-	307	561	N/A	N/A
37	Civil Rights Commission	14	41	75	N/A	3.00
38	Department of Justice	302	1,856	15,455	N/A	6.25
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	519	1,800	12,267	N/A	3.50
45	Department of Public Safety	1,286	2,829	24,291	N/A	2.25
49	Department of Transportation and Public Works	400	2,076	24,084	10.00	5.25
50	Department of Natural and Environmental Resources	332	2,240	20,078	2.00	6.75
55	Department of Agriculture	123	532	1,915	N/A	4.25
60	Citizen's Advocate Office (Ombudsman)	24	30	151	N/A	1.25
62	Cooperative Development Commission	24	34	38	N/A	1.50
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	305	1,248	8,921	7.00	4.00
68	Labor Relations Board	12	12	51	N/A	1.00
69	Department of Consumer Affairs	82	67	84	N/A	0.75
71	Department of Health	2,795	18,079	225,228	16.00	6.50
75	Office of the Financial Institutions Commissioner	57	55	431	N/A	1.00
78	Department of Housing	207	1,606	13,770	13.00	7.75
81	Department of Education	7,620	2,898	7,344	N/A	0.50
87	Department of Sports and Recreation	261	633	6,801	6.00	2.50
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,755	1,911	7,843	19.00	1.00
96	Women's Advocate Office	62	91	599	N/A	1.50
105	Industrial Commission	54	287	1,261	N/A	5.25
120	Veterans Advocate Office	32	112	3,829	N/A	3.50
122	Department of the Family	449	2,490	25,271	4.00	5.50
123	Families and Children Administration	301	3,172	38,880	3.00	10.50
124	Minors Support Administration	63	261	7,042	2.00	4.25
126	Vocational Rehabilitation Administration	580	2,583	6,199	N/A	4.50
127	Administration for Socioeconomic Development of the Family	207	695	14,842	3.00	3.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31, 2022

(figures in thousands)

ID	Agency	LTM January FY22	Unprocessed Invoices In AP Portal as of 01/31/2022		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	833	818	14,099	6.00	1.00
139	Parole Board	15	16	17	N/A	1.00
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	428	529	1,037	N/A	1.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	69	88	N/A	4.25
155	State Historic Preservation Office	25	94	297	N/A	3.75
189	Bureau of Forensic Sciences	24	75	1,842	N/A	3.25
208	APORTACIONES A LOS MUNICIPIOS	25	1	1,000	N/A	-
220	Correctional Health	17	59	640	2.00	3.50
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	15	61	111	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	19	23	13	N/A	1.25
241	Administration for the Care and Development of the Childhood	210	234	2,573	N/A	1.00
242	PPD Central Committee	-	26	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	27	164	660	N/A	6.00
271	Office of Information and Communication Technologies	49	249	32,890	N/A	5.00
272	Office of the Inspector General	-	161	436	N/A	N/A
273	Permit Management Office	-	179	531	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	13	4	21	N/A	0.25
281	Office of the Electoral Comptroller	15	2	18	N/A	0.25
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	129	357	754	N/A	2.75
311	Gaming Commission	458	114	11,621	N/A	0.25
329	Social Economic Development Office	97	469	9,688	N/A	4.75
<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)				<b>82.8%</b>		
<b>Total unprocessed invoices (December 31, 2021)</b>				<b>\$ 550,248</b>		
Ending A/P Balance (December 31, 2021)				<b>\$ 711,996</b>		
% invoices unprocessed (December 31, 2021)				<b>77.3%</b>		
Increase / (Decrease) in total unprocessed invoices from prior month				<b>11.4%</b>		

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**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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	313	\$ 1,258	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	646	\$ 2,827
14	Environmental Quality Board	103	2,068	148	1,430	150	598	151	146	47	121	-	-	599	4,363
15	Office of the Governor	109	386	136	307	154	218	309	456	176	681	1	0	885	2,048
16	Office of Management and Budget	66	713	29	974	6	444	2	0	1	0	-	-	104	2,131
18	Planning Board	44	463	30	97	12	33	9	4	6	12	-	-	101	609
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	22	349	29	574	15	381	14	560	4	7	7	22	91	1,892
23	Department of State	141	1,009	54	204	47	208	37	39	13	8	1	0	293	1,468
24	Department of the Treasury	76	4,910	-	-	-	-	-	-	-	-	-	-	76	4,910
25	Hacienda (entidad interna - fines de contabilidad)	584	4,720	810	10,670	810	6,970	928	5,130	264	750	18	20	3,414	28,260
26	Retirement System for Government Employees and the Judiciary (Central System)	18	208	26	326	-	-	-	-	-	-	-	-	44	534
28	Commonwealth Election Commission	119	511	202	1,422	42	90	28	30	52	65	3	3	446	2,121
30	Office of Administration and Transformation of Human Resources in the Government of PR	12	162	7	8	6	5	1	0	1	5	-	-	27	181
31	General Services Administration	123	902	82	852	68	1,982	96	731	243	781	2	9	614	5,257
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	15	41	9	12	8	8	7	5	2	9	-	-	41	75
38	Department of Justice	351	5,402	421	4,109	369	2,632	495	2,818	219	492	1	2	1,856	15,455
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	660	3,770	821	6,346	295	2,004	18	95	6	52	-	-	1,800	12,267
45	Department of Public Safety	951	6,187	828	10,410	820	6,771	133	843	96	76	1	2	2,829	24,291
49	Department of Transportation and Public Works	395	3,529	302	2,272	439	3,758	439	6,706	324	6,805	177	1,014	2,076	24,084
50	Department of Natural and Environmental Resources	564	11,137	624	5,038	617	2,625	336	981	56	278	43	21	2,240	20,078
55	Department of Agriculture	104	349	139	258	136	905	147	401	6	2	-	-	532	1,915
60	Citizen's Advocate Office (Ombudsman)	18	102	8	44	2	5	2	0	-	-	-	-	30	151
62	Cooperative Development Commission	2	1	17	7	2	11	12	19	-	-	1	0	34	38
65	Public Services Commission	-	-	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	505	6,014	331	1,267	330	1,511	56	79	25	26	1	24	1,248	8,921
68	Labor Relations Board	11	51	1	0	-	-	-	-	-	-	-	-	12	51
69	Department of Consumer Affairs	10	13	8	3	21	46	24	20	4	2	-	-	67	84
71	Department of Health	5,040	69,941	3,648	52,500	2,721	28,900	2,870	21,972	1,590	37,756	2,210	14,159	18,079	225,228
75	Office of the Financial Institutions Commissioner	17	335	22	46	8	26	7	25	1	0	-	-	55	431
78	Department of Housing	474	3,894	821	6,850	306	2,373	2	652	3	0	-	-	1,606	13,770
81	Department of Education	4	39	100	398	145	399	482	2,142	1,392	3,073	775	1,293	2,898	7,344
87	Department of Sports and Recreation	125	335	83	4,103	65	674	118	157	222	1,494	20	37	633	6,801
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	910	4,909	385	1,621	203	277	124	396	195	544	94	97	1,911	7,843
96	Women's Advocate Office	31	277	41	289	8	6	10	27	1	0	-	-	91	599
105	Industrial Commission	157	490	37	104	37	273	36	60	20	334	-	-	287	1,261
120	Veterans Advocate Office	7	7	27	2,268	46	963	24	532	8	59	-	-	112	3,829
122	Department of the Family	594	3,745	557	7,504	585	10,227	535	2,661	218	1,134	1	0	2,490	25,271
123	Families and Children Administration	556	9,930	996	8,302	551	8,048	740	10,839	156	1,620	173	142	3,172	38,880
124	Minors Support Administration	104	4,203	41	937	45	547	50	806	20	547	1	2	261	7,042
126	Vocational Rehabilitation Administration	697	1,921	475	1,040	487	1,430	615	1,149	301	654	8	4	2,583	6,199
127	Administration for Socioeconomic Development of the Family	155	5,369	122	1,599	223	2,348	90	2,260	74	3,018	31	249	695	14,842
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	448	7,808	235	4,392	90	1,664	9	207	21	23	15	6	818	14,099
139	Parole Board	8	5	3	7	-	-	2	1	2	4	1	0	16	17
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	332	606	131	208	23	42	37	174	6	7	-	-	529	1,037
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	26	13	5	61	2	0	16	5	20	9	-	-	69	88
155	State Historic Preservation Office	46	87	19	68	21	119	7	22	1	1	-	-	94	297
189	Bureau of Forensic Sciences	68	1,826	6	8	1	8	-	-	-	-	-	-	75	1,842
208	APORTACIONES A LOS MUNICIPIOS	1	1,000	-	-	-	-	-	-	-	-	-	-	1	1,000
220	Correctional Health	26	512	23	107	10	21	-	-	-	-	-	-	59	640

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31, 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
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0
224	Controller Especial Report Joint Commision	4	1	11	2	4	1	-	-	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	7	4	15	7	21	64	11	17	7	18	-	-	61	111
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	22	13	1	0	-	-	-	-	-	-	-	-	23	13
241	Administration for the Care and Development of the Childhood	89	918	69	498	42	185	30	962	4	10	-	-	234	2,573
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	16	470	19	30	125	155	2	1	2	4	-	-	164	660
271	Office of Information and Communication Technologies	51	2,818	183	29,016	14	1,056	1	1	-	-	-	-	249	32,890
272	Office of the Inspector General	36	136	110	174	15	125	-	-	-	-	-	-	161	436
273	Permit Management Office	23	93	35	153	70	176	51	109	-	-	-	-	179	531
279	COM APELATIVA SERVICIO PUBLICO	4	21	-	-	-	-	-	-	-	-	-	-	4	21
281	Office of the Electoral Comptroller	1	15	-	-	-	-	1	3	-	-	-	-	2	18
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	159	280	128	384	70	90	-	-	-	-	-	-	357	754
311	Gaming Commission	100	11,366	14	255	-	-	-	-	-	-	-	-	114	11,621
329	Social Economic Development Office	46	323	146	1,624	131	2,018	116	3,848	28	1,875	2	0	469	9,688
<b>Total</b>		<b>15,846</b>	<b>\$ 188,147</b>	<b>14,239</b>	<b>\$ 174,045</b>	<b>11,155</b>	<b>\$ 97,371</b>	<b>10,324</b>	<b>\$ 72,026</b>	<b>6,334</b>	<b>\$ 64,260</b>	<b>3,712</b>	<b>\$ 17,168</b>	<b>61,610</b>	<b>\$ 613,016</b>