

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

*Invoice Processing KPI's*

*For the month of May FY22*

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**May 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.*

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog Executive Summary as of May 31, 2022**  
*(figures in thousands)*

**Top Five Agencies by Total Unprocessed Invoice Amount**

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
071	Department of Health	\$229,907	7.25
123	Families and Children Administration	40,490	11.00
045	Department of Public Safety	36,026	2.75
271	Office of Information and Communication Technologies	35,021	7.75
049	Department of Transportation and Public Works	29,795	5.50
Total Top Five		\$371,239	
All Other		260,945	
<b>Total All Agencies</b>		<b>\$632,183</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	786.00
089	Horse Racing Industry and Sport Administration	233	354.00
272	Office of the Inspector General	486	121.25
010	General Court of Justice	3,386	63.25
224	Controller Especial Report Joint Commision	5	16.25
Total Top Five		\$4,537	
All Other		627,647	
<b>Total All Agencies</b>		<b>\$632,183</b>	

**Historical Information**

	March	April	May
Total Unprocessed Invoices	\$561,530	\$627,905	\$632,183
Ending A/P Balance	749,767	830,517	849,917
Percentage of Invoices Unprocessed	75%	76%	74%
MoM Change in Unprocessed Invoices	0.5%	11.8%	0.7%

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2022**  
*(figures in thousands)*

ID	Agency	LTM May FY22	Unprocessed Invoices In AP Portal as of 05/31/2022		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	14	864	\$ 3,386	N/A	63.25
14	Environmental Quality Board	124	626	5,920	2.00	5.00
15	Office of the Governor	192	949	2,105	N/A	5.00
16	Office of Management and Budget	59	71	1,281	N/A	1.25
18	Planning Board	65	142	931	N/A	2.25
21	Emergency Management and Disaster Administration Agency	-	448	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	25	84	2,054	N/A	3.50
23	Department of State	119	288	1,038	N/A	2.50
24	Department of the Treasury	267	77	1,267	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	612	3,835	28,495	N/A	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	58	564	N/A	N/A
28	Commonwealth Election Commission	98	489	1,987	N/A	5.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	20	25	44	N/A	1.25
31	General Services Administration	70	680	10,139	N/A	9.75
34	Investigation, Prosecution and Appeals Commission	11	35	17	N/A	3.25
35	Industrial Tax Exemption Office	-	311	564	N/A	N/A
37	Civil Rights Commission	12	28	39	N/A	2.25
38	Department of Justice	289	1,942	14,337	N/A	6.75
40	Puerto Rico Police Department	-	598	1,051	N/A	N/A
42	Puerto Rico Firefighters Corps	-	99	64	N/A	N/A
43	Puerto Rico National Guard	508	1,705	12,633	N/A	3.25
45	Department of Public Safety	1,161	3,233	36,026	N/A	2.75
49	Department of Transportation and Public Works	430	2,312	29,795	10.00	5.50
50	Department of Natural and Environmental Resources	323	2,637	18,777	2.00	8.25
55	Department of Agriculture	113	533	2,791	N/A	4.75
60	Citizen's Advocate Office (Ombudsman)	27	24	68	N/A	1.00
62	Cooperative Development Commission	25	35	45	N/A	1.50
65	Public Services Commission	-	157	309	N/A	N/A
67	Department of Labor and Human Resources	316	1,506	10,951	7.00	4.75
68	Labor Relations Board	14	10	18	N/A	0.75
69	Department of Consumer Affairs	84	80	110	N/A	1.00
71	Department of Health	2,645	19,159	229,907	16.00	7.25
75	Office of the Financial Institutions Commissioner	56	57	454	N/A	1.00
78	Department of Housing	215	1,847	13,896	13.00	8.50
81	Department of Education	8,437	2,896	7,294	N/A	0.25
87	Department of Sports and Recreation	260	965	7,186	6.00	3.75
89	Horse Racing Industry and Sport Administration	0	59	233	N/A	354.00
95	Mental Health and Addiction Services Administration	1,892	1,972	7,698	19.00	1.00
96	Women's Advocate Office	63	80	546	N/A	1.25
105	Industrial Commission	57	304	1,179	N/A	5.25
120	Veterans Advocate Office	25	121	3,871	N/A	4.75
122	Department of the Family	448	2,218	24,649	4.00	5.00
123	Families and Children Administration	320	3,489	40,490	3.00	11.00
124	Minors Support Administration	67	218	5,191	2.00	3.25
126	Vocational Rehabilitation Administration	486	2,701	6,361	N/A	5.50
127	Administration for Socioeconomic Development of the Family	168	754	15,920	3.00	4.50

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2022**  
*(figures in thousands)*

ID	Agency	LTM May FY22	Unprocessed Invoices In AP Portal as of 05/31/2022		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	-	217	2,028	N/A	N/A
137	Department of Correction and Rehabilitation	741	941	11,097	6.00	1.25
139	Parole Board	14	24	19	N/A	1.75
141	Telecommunication's Regulatory Board	0	131	427	N/A	786.00
152	Elderly and Retired People Advocate Office	437	461	848	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	75	92	N/A	5.00
155	State Historic Preservation Office	23	87	284	N/A	3.75
189	Bureau of Forensic Sciences	57	70	1,064	N/A	1.25
220	Correctional Health	20	75	644	2.00	3.75
221	Emergency Medical Services Corps	0	1	0	N/A	3.00
224	Controller Especial Report Joint Commision	1	19	5	N/A	16.25
226	Joint Special Counsel on Legislative Donations	17	60	110	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	17	29	9	N/A	1.75
241	Administration for the Care and Development of the Childhood	185	310	3,908	N/A	1.75
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	31	176	546	N/A	5.75
271	Office of Information and Communication Technologies	41	321	35,021	N/A	7.75
272	Office of the Inspector General	2	192	486	N/A	121.25
273	Permit Management Office	-	193	733	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	6	7	N/A	0.75
281	Office of the Electoral Comptroller	13	5	35	N/A	0.50
290	State Energy Office of Public Policy	-	1,013	1,342	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	111	539	849	N/A	4.75
311	Gaming Commission	446	161	3,213	N/A	0.25
329	Social Economic Development Office	83	476	12,301	N/A	5.75
<b>Total unprocessed invoices (May 31, 2022)</b>				<b>\$ 632,183</b>		
Ending A/P Balance (May 31, 2022)				<b>\$ 849,917</b>		
% invoices unprocessed (May 31, 2022)				74.4%		
<b>Total unprocessed invoices (April 30, 2022)</b>				<b>\$ 627,905</b>		
Ending A/P Balance (April 30, 2022)				<b>\$ 830,517</b>		
% invoices unprocessed (April 30, 2022)				75.6%		
Increase / (Decrease) in total unprocessed invoices from prior month				0.7%		

**Puerto Rico Department of Treasury | AAFAF**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 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	531	\$ 1,818	329	\$ 1,567	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	864	\$ 3,386
14	Environmental Quality Board	153	3,654	144	1,427	146	587	136	131	47	121	-	-	626	5,920
15	Office of the Governor	173	444	136	307	154	218	309	456	176	681	1	0	949	2,105
16	Office of Management and Budget	47	382	16	455	6	444	2	0	-	-	-	-	71	1,281
18	Planning Board	86	786	29	96	12	33	9	4	6	12	-	-	142	931
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	17	513	29	574	15	381	14	560	2	4	7	22	84	2,054
23	Department of State	138	589	54	204	45	198	37	39	13	8	1	0	288	1,038
24	Department of the Treasury	77	1,267	-	-	-	-	-	-	-	-	-	-	77	1,267
25	Hacienda (entidad interna - fines de contabilidad)	1,040	7,311	776	10,550	809	4,733	928	5,130	264	750	18	20	3,835	28,495
26	Retirement System for Government Employees and the Judiciary (Central System)	32	238	26	326	-	-	-	-	-	-	-	-	58	564
28	Commonwealth Election Commission	162	377	202	1,422	42	90	28	30	52	65	3	3	489	1,987
30	Office of Administration and Transformation of Human Resources in the Government of PR	11	25	7	8	5	5	1	0	1	5	-	-	25	44
31	General Services Administration	189	5,783	82	852	68	1,982	96	731	243	781	2	9	680	10,139
34	Investigation, Prosecution and Appeals Commission	5	3	8	2	5	1	14	11	3	1	-	-	35	17
35	Industrial Tax Exemption Office	12	5	17	11	133	201	145	343	4	3	-	-	311	564
37	Civil Rights Commission	2	5	9	12	8	8	7	5	2	9	-	-	28	39
38	Department of Justice	439	4,813	420	3,582	368	2,629	495	2,818	219	492	1	2	1,942	14,337
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	24	15	-	-	99	64
43	Puerto Rico National Guard	567	4,124	820	6,358	294	2,003	18	95	6	52	-	-	1,705	12,633
45	Department of Public Safety	1,372	18,043	814	10,300	817	6,761	133	843	96	76	1	2	3,233	36,026
49	Department of Transportation and Public Works	634	7,801	301	2,194	433	3,614	444	8,367	323	6,805	177	1,014	2,312	29,795
50	Department of Natural and Environmental Resources	967	9,935	617	4,931	617	2,625	337	989	56	278	43	21	2,637	18,777
55	Department of Agriculture	127	1,266	118	219	136	905	146	400	6	2	-	-	533	2,791
60	Citizen's Advocate Office (Ombudsman)	12	19	8	44	2	5	2	0	-	-	-	-	24	68
62	Cooperative Development Commission	3	7	17	7	2	11	12	19	-	-	1	0	35	45
65	Public Services Commission	2	7	1	35	70	102	30	127	54	38	-	-	157	309
67	Department of Labor and Human Resources	763	8,044	331	1,267	330	1,511	56	79	25	26	1	24	1,506	10,951
68	Labor Relations Board	9	18	1	0	-	-	-	-	-	-	-	-	10	18
69	Department of Consumer Affairs	23	39	8	3	21	46	24	20	4	2	-	-	80	110
71	Department of Health	6,297	78,994	3,522	49,616	2,717	28,524	2,843	21,063	1,542	37,696	2,238	14,016	19,159	229,907
75	Office of the Financial Institutions Commissioner	19	357	22	46	8	26	7	25	1	0	-	-	57	454
78	Department of Housing	723	4,344	813	6,527	306	2,373	2	652	3	0	-	-	1,847	13,896
81	Department of Education	4	33	100	398	144	399	481	2,098	1,392	3,073	775	1,293	2,896	7,294
87	Department of Sports and Recreation	457	720	83	4,103	65	674	118	157	222	1,494	20	37	965	7,186
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	1,027	4,913	339	1,480	202	277	116	389	194	543	94	97	1,972	7,698
96	Women's Advocate Office	28	254	38	278	6	6	8	8	-	-	-	-	80	546
105	Industrial Commission	174	408	37	104	37	273	36	60	20	334	-	-	304	1,179
120	Veterans Advocate Office	16	48	27	2,268	46	963	24	532	8	59	-	-	121	3,871
122	Department of the Family	535	4,283	472	7,152	525	9,823	494	2,578	191	813	1	0	2,218	24,649
123	Families and Children Administration	865	11,622	1,003	8,208	551	8,048	742	10,852	156	1,620	172	141	3,489	40,490
124	Minors Support Administration	58	2,366	40	897	45	547	52	820	22	560	1	2	218	5,191
126	Vocational Rehabilitation Administration	818	2,107	472	1,016	487	1,430	615	1,149	301	654	8	4	2,701	6,361
127	Administration for Socioeconomic Development of the Family	220	6,593	117	1,507	224	2,294	89	2,259	73	3,018	31	249	754	15,920
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	1	3	-	-	58	1,129	80	630	52	215	26	51	217	2,028
137	Department of Correction and Rehabilitation	644	7,385	179	2,251	75	1,236	8	202	20	18	15	6	941	11,097
139	Parole Board	16	7	3	7	-	-	2	1	2	4	1	0	24	19
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	287	545	110	132	23	42	35	121	6	7	-	-	461	848
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	32	16	5	61	2	0	16	5	20	9	-	-	75	92
155	State Historic Preservation Office	40	76	18	66	21	119	7	22	1	1	-	-	87	284
189	Bureau of Forensic Sciences	62	1,048	7	8	1	8	-	-	-	-	-	-	70	1,064
220	Correctional Health	40	514	25	109	10	21	-	-	-	-	-	-	75	644
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0

**Puerto Rico Department of Treasury | AAFAP**  
**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 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
224	Controller Especial Report Joint Commision	4	1	11	2	4	1	-	-	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	6	3	15	7	21	64	11	17	7	18	-	-	60	110
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	28	8	1	0	-	-	-	-	-	-	-	-	29	9
241	Administration for the Care and Development of the Childhood	169	2,255	67	497	40	184	30	962	4	10	-	-	310	3,908
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	24	328	23	57	125	155	2	1	2	4	-	-	176	546
271	Office of Information and Communication Technologies	123	4,949	183	29,016	14	1,056	1	1	-	-	-	-	321	35,021
272	Office of the Inspector General	67	186	110	174	15	125	-	-	-	-	-	-	192	486
273	Permit Management Office	37	296	35	153	70	176	51	109	-	-	-	-	193	733
279	COM APELATIVA SERVICIO PUBLICO	6	7	-	-	-	-	-	-	-	-	-	-	6	7
281	Office of the Electoral Comptroller	4	31	-	-	-	-	1	3	-	-	-	-	5	35
290	State Energy Office of Public Policy	346	315	156	113	21	21	397	764	93	129	-	-	1,013	1,342
291	Proyecto Dignidad	-	-	3	1	-	-	-	-	-	-	-	-	3	1
296	Com Audit Int Cred Publico	-	-	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	342	376	127	384	70	90	-	-	-	-	-	-	539	849
311	Gaming Commission	152	3,001	9	212	-	-	-	-	-	-	-	-	161	3,213
329	Social Economic Development Office	60	2,962	146	1,624	125	1,993	115	3,847	28	1,875	2	0	476	12,301
<b>Total</b>		<b>21,325</b>	<b>\$ 218,671</b>	<b>13,794</b>	<b>\$ 166,357</b>	<b>11,045</b>	<b>\$ 93,667</b>	<b>10,234</b>	<b>\$ 72,583</b>	<b>6,253</b>	<b>\$ 63,883</b>	<b>3,739</b>	<b>\$ 17,023</b>	<b>66,390</b>	<b>\$ 632,183</b>