

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of May FY21***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**May 31, 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 May 31, 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	\$216,291	6.75
45	Department of Public Safety	30,637	2.00
123	Families and Children Administration	28,768	8.75
271	Office of Information and Communication Technologies	28,471	8.25
25	Hacienda (entidad interna - fines de contabilidad)	26,450	6.25
Total Top Five		\$330,619	
All Other		226,059	
<b>Total All Agencies</b>		<b>\$556,678</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	1,080	20.00
31	General Services Administration	4,395	13.00
123	Families and Children Administration	28,768	8.75
266	Office of Public Security Affairs	206	8.50
Total Top Five		\$38,925	
All Other		517,753	
<b>Total All Agencies</b>		<b>\$556,678</b>	

## Historical Information

	Mar	Apr	May
Total Unprocessed Invoices	\$577,105	\$557,988	\$556,678
Ending A/P Balance	684,552	633,477	638,377
Percentage of Invoices Unprocessed	84%	88%	87%
MoM Change in Unprocessed Invoices	N/A	(3.3)%	(0.2)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2021

(figures in thousands)

ID	Agency	LTM May FY21	Unprocessed Invoices In AP Portal as of 05/31/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	12	247	\$ 1,080	N/A	20.00
14	Environmental Quality Board	103	557	3,180	2.00	5.50
15	Office of the Governor	153	792	1,710	N/A	5.25
16	Office of Management and Budget	57	88	1,820	N/A	1.50
18	Planning Board	70	65	452	N/A	1.00
21	Emergency Management and Disaster Administration Agency	0	442	4,476	N/A	5,304.00
22	Office of the Commissioner of Insurance	23	78	1,542	N/A	3.50
23	Department of State	134	263	1,593	N/A	2.00
24	Department of the Treasury	264	102	3,538	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	504	3,155	26,450	N/A	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	22	226	N/A	N/A
28	Commonwealth Election Commission	266	490	2,802	N/A	1.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	22	23	N/A	1.25
31	General Services Administration	39	500	4,395	N/A	13.00
34	Investigation, Prosecution and Appeals Commission	13	37	17	N/A	3.00
35	Industrial Tax Exemption Office	-	298	557	N/A	N/A
37	Civil Rights Commission	16	28	40	N/A	1.75
38	Department of Justice	292	1,605	11,769	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	572	1,118	8,031	N/A	2.00
45	Department of Public Safety	1,345	2,651	30,637	N/A	2.00
49	Department of Transportation and Public Works	355	1,816	22,505	10.00	5.00
50	Department of Natural and Environmental Resources	263	1,837	16,696	2.00	7.00
55	Department of Agriculture	77	577	1,694	N/A	7.50
60	Citizen's Advocate Office (Ombudsman)	18	16	55	N/A	1.00
62	Cooperative Development Commission	16	37	149	N/A	2.25
65	Public Services Commission	-	137	300	N/A	N/A
67	Department of Labor and Human Resources	302	958	6,318	7.00	3.25
68	Labor Relations Board	13	12	24	N/A	1.00
69	Department of Consumer Affairs	76	63	98	N/A	0.75
71	Department of Health	2,525	17,280	216,291	16.00	6.75
75	Office of the Financial Institutions Commissioner	45	64	294	N/A	1.50
78	Department of Housing	172	1,015	9,550	13.00	6.00
81	Department of Education	5,619	3,259	15,133	N/A	0.50
87	Department of Sports and Recreation	219	648	10,128	6.00	3.00
89	Horse Racing Industry and Sport Administration	41	59	233	N/A	1.50
95	Mental Health and Addiction Services Administration	1,531	2,069	8,027	19.00	1.25
96	Women's Advocate Office	53	55	280	N/A	1.00
105	Industrial Commission	47	252	930	N/A	5.25
120	Veterans Advocate Office	34	103	2,209	N/A	3.00
122	Department of the Family	429	2,369	23,599	4.00	5.50
123	Families and Children Administration	278	2,453	28,768	3.00	8.75
124	Minors Support Administration	68	175	4,637	2.00	2.50
126	Vocational Rehabilitation Administration	589	2,027	5,591	N/A	3.50
127	Administration for Socioeconomic Development of the Family	236	726	16,746	3.00	3.00

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2021

(figures in thousands)

ID	Agency	LTM May FY21	Unprocessed Invoices In AP Portal as of 05/31/2021		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	-	210	1,874	N/A	N/A
137	Department of Correction and Rehabilitation	980	709	13,181	6.00	0.75
139	Parole Board	15	13	12	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	462	348	892	N/A	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	49	85	N/A	2.75
155	State Historic Preservation Office	24	67	335	N/A	2.75
220	Correctional Health	42	40	110	2.00	1.00
224	Controller Especial Report Joint Commision	-	22	11	N/A	N/A
226	Joint Special Counsel on Legislative Donations	13	73	110	N/A	5.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	17	7	15	N/A	0.50
241	Administration for the Care and Development of the Childhood	152	198	1,028	N/A	1.25
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	18	149	206	N/A	8.50
271	Office of Information and Communication Technologies	26	217	28,471	N/A	8.25
272	Office of the Inspector General	-	102	280	N/A	N/A
273	Permit Management Office	-	152	418	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	14	4	18	N/A	0.25
281	Office of the Electoral Comptroller	19	5	21	N/A	0.25
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	106	237	572	N/A	2.25
311	Gaming Commission	292	79	373	N/A	0.25
329	Social Economic Development Office	95	438	10,617	N/A	4.50
<b>Total unprocessed invoices (May 31, 2021)</b>				\$ 556,678		
Ending A/P Balance (May 31, 2021)				\$ 638,377		
% invoices unprocessed (May 31, 2021)						87.2%
<b>Total unprocessed invoices (April 30, 2021)</b>				\$ 557,988		
Ending A/P Balance (April 30, 2021)				\$ 633,477		
% invoices unprocessed (April 30, 2021)						88.1%
Increase / (Decrease) in total unprocessed invoices from prior month						(0.2)%

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 31, 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	243	1,078	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	247	\$ 1,080
14	Environmental Quality Board	201	2,276	157	636	152	147	47	121	-	-	557	3,180
15	Office of the Governor	169	400	154	218	308	456	160	636	1	0	792	1,710
16	Office of Management and Budget	75	1,359	10	460	2	4	1	0	-	-	88	1,820
18	Planning Board	38	403	12	33	9	4	6	12	-	-	65	452
21	Emergency Management and Disaster Administration Agency	29	237	271	1,883	75	75	1,491	67	865	-	442	4,476
22	Office of the Commissioner of Insurance	37	549	15	381	14	560	4	7	8	45	78	1,542
23	Department of State	173	1,345	50	208	34	33	5	6	1	0	263	1,593
24	Department of the Treasury	102	3,538	-	-	-	-	-	-	-	-	102	3,538
25	Hacienda (entidad interna - fines de contabilidad)	1,131	12,762	822	6,995	922	6,343	262	330	18	20	3,155	26,450
26	Retirement System for Government Employees and the Judiciary (Central System)	22	226	-	-	-	-	-	-	-	-	22	226
28	Commonwealth Election Commission	358	2,605	42	90	29	32	58	72	3	3	490	2,802
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	12	6	5	1	0	1	5	-	-	22	23
31	General Services Administration	103	914	69	2,020	96	731	232	731	-	-	500	4,395
34	Investigation, Prosecution and Appeals Commission	15	5	5	1	14	11	3	1	-	-	37	17
35	Industrial Tax Exemption Office	16	11	134	201	145	343	3	2	-	-	298	557
37	Civil Rights Commission	11	18	8	8	7	5	2	9	-	-	28	40
38	Department of Justice	519	5,798	371	2,687	497	2,866	218	417	-	-	1,605	11,769
40	Puerto Rico Police Department	-	-	45	175	267	457	184	398	98	8	594	1,038
42	Puerto Rico Firefighters Corps	-	0	9	14	64	35	25	15	-	-	99	64
43	Puerto Rico National Guard	823	5,926	275	2,006	18	96	2	-	-	-	1,118	8,031
45	Department of Public Safety	1,583	22,091	841	7,627	131	842	95	76	1	2	2,651	30,637
49	Department of Transportation and Public Works	473	4,107	431	3,886	439	6,706	322	6,805	151	1,001	1,816	22,505
50	Department of Natural and Environmental Resources	721	12,628	680	2,789	340	981	55	277	41	20	1,837	16,696
55	Department of Agriculture	263	362	162	929	149	402	3	1	-	-	577	1,694
60	Citizen's Advocate Office (Ombudsman)	12	49	2	5	2	0	-	-	-	-	16	55
62	Cooperative Development Commission	22	118	2	11	12	19	-	-	1	0	37	149
65	Public Services Commission	1	35	70	102	28	127	38	35	-	-	137	300
67	Department of Labor and Human Resources	546	4,677	331	1,511	56	79	24	26	1	24	958	6,318
68	Labor Relations Board	12	24	-	-	-	-	-	-	-	-	12	24
69	Department of Consumer Affairs	13	25	22	51	24	20	4	2	-	-	63	98
71	Department of Health	6,185	95,200	2,922	28,684	3,230	34,698	2,238	34,152	2,705	23,557	17,280	216,291
75	Office of the Financial Institutions Commissioner	49	243	8	26	7	25	-	-	-	-	64	294
78	Department of Housing	710	6,511	301	2,386	2	652	2	0	-	-	1,015	9,550
81	Department of Education	460	7,846	144	399	490	2,532	1,390	3,062	775	1,293	3,259	15,133
87	Department of Sports and Recreation	257	6,772	66	1,756	105	154	201	1,410	19	37	648	10,128
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	854	5,905	227	317	523	1,092	363	615	102	99	2,069	8,027
96	Women's Advocate Office	29	233	11	14	13	32	2	0	-	-	55	280
105	Industrial Commission	157	547	47	288	35	60	13	35	-	-	252	930
120	Veterans Advocate Office	26	657	47	964	24	532	6	55	-	-	103	2,209
122	Department of the Family	770	8,468	686	10,642	633	3,096	280	1,393	-	-	2,369	23,599
123	Families and Children Administration	920	9,050	551	8,269	724	10,790	121	524	137	135	2,453	28,768
124	Minors Support Administration	65	2,834	44	535	50	806	16	461	-	-	175	4,637
126	Vocational Rehabilitation Administration	617	2,329	484	1,443	622	1,162	297	654	7	2	2,027	5,591
127	Administration for Socioeconomic Development of the Family	284	8,728	259	2,682	91	2,248	65	2,887	27	201	726	16,746
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	4	48	1	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	554	10,329	131	2,622	9	207	9	18	6	5	709	13,181
139	Parole Board	8	7	-	-	2	1	2	4	1	0	13	12
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	282	669	24	43	36	174	6	7	-	-	348	892
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	10	69	3	2	16	5	20	9	-	-	49	85
155	State Historic Preservation Office	37	193	22	120	7	22	1	1	-	-	67	335
220	Correctional Health	25	81	15	29	-	-	-	-	-	-	40	110
224	Controller Special Report Joint Commission	18	10	4	1	-	-	-	-	-	-	22	11
226	Joint Special Counsel on Legislative Donations	34	11	21	64	11	17	7	18	-	-	73	110
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	7	15	-	-	-	-	-	-	-	-	7	15
241	Administration for the Care and Development of the Childhood	114	767	51	210	29	42	4	10	-	-	198	1,028
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	20	46	125	155	2	1	2	4	-	-	149	206
271	Office of Information and Communication Technologies	204	27,425	12	1,046	1	1	-	-	-	-	217	28,471
272	Office of the Inspector General	87	155	15	125	-	-	-	-	-	-	102	280
273	Permit Management Office	31	134	70	176	51	109	-	-	-	-	152	418
279	COM APELATIVA SERVICIO PUBLICO	4	18	-	-	-	-	-	-	-	-	4	18
281	Office of the Electoral Comptroller	4	18	-	-	1	3	-	-	-	-	5	21
290	State Energy Office of Public Policy	156	113	21	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	166	478	71	94	-	-	-	-	-	-	237	572
311	Gaming Commission	79	373	-	-	-	-	-	-	-	-	79	373
329	Social Economic Development Office	162	2,698	143	2,240	107	3,838	24	1,841	2	0	438	10,617
<b>Total</b>		<b>21,238</b>	<b>\$ 283,407</b>	<b>11,703</b>	<b>\$ 101,842</b>	<b>11,154</b>	<b>\$ 86,522</b>	<b>7,039</b>	<b>\$ 58,403</b>	<b>4,129</b>	<b>\$ 26,505</b>	<b>55,263</b>	<b>\$ 556,678</b>