

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of April FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
April 30, 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 April 30, 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	\$217,291	7.50
123	Families and Children Administration	30,129	9.75
271	Office of Information and Communication Technologies	27,217	8.00
45	Department of Public Safety	26,393	2.25
25	Hacienda (entidad interna - fines de contabilidad)	25,070	6.25
Total Top Five		\$326,100	
All Other		231,888	
Total All Agencies		\$557,988	

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	\$4,541	5,388.00
10	General Court of Justice	962	19.25
31	General Services Administration	4,342	13.75
55	Department of Agriculture	1,727	10.00
123	Families and Children Administration	30,129	9.75
Total Top Five		\$41,703	
All Other		516,286	
Total All Agencies		\$557,988	

Historical Information

	Feb	Mar	Apr
Total Unprocessed Invoices	\$590,678	\$577,105	\$557,988
Ending A/P Balance	682,642	684,552	633,477
Percentage of Invoices Unprocessed	87%	84%	88%
MoM Change in Unprocessed Invoices	N/A	(2.3)%	(3.3)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2021

(figures in thousands)

ID	Agency	LTM April FY21	Unprocessed Invoices In AP Portal as of 04/30/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	11	208	\$ 962	N/A	19.25
14	Environmental Quality Board	110	535	2,925	2.00	4.75
15	Office of the Governor	144	816	1,822	N/A	5.75
16	Office of Management and Budget	57	77	1,812	N/A	1.25
18	Planning Board	65	62	417	N/A	1.00
21	Emergency Management and Disaster Administration Agency	0	449	4,541	N/A	5,388.00
22	Office of the Commissioner of Insurance	25	74	1,489	N/A	3.00
23	Department of State	116	304	1,597	N/A	2.50
24	Department of the Treasury	259	81	2,592	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	485	3,049	25,070	N/A	6.25
26	Retirement System for Government Employees and the Judiciary (Central System)	-	18	182	N/A	N/A
28	Commonwealth Election Commission	248	647	4,335	N/A	2.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	18	63	N/A	1.25
31	General Services Administration	36	495	4,342	N/A	13.75
34	Investigation, Prosecution and Appeals Commission	11	41	18	N/A	3.75
35	Industrial Tax Exemption Office	-	298	558	N/A	N/A
37	Civil Rights Commission	15	29	40	N/A	2.00
38	Department of Justice	275	1,690	13,548	N/A	6.25
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	566	1,093	7,727	N/A	2.00
45	Department of Public Safety	1,284	2,820	26,393	N/A	2.25
49	Department of Transportation and Public Works	318	1,818	22,167	10.00	5.75
50	Department of Natural and Environmental Resources	223	1,778	15,026	2.00	8.00
55	Department of Agriculture	62	616	1,727	N/A	10.00
60	Citizen's Advocate Office (Ombudsman)	16	16	58	N/A	1.00
62	Cooperative Development Commission	14	40	145	N/A	2.75
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	299	916	6,179	7.00	3.00
68	Labor Relations Board	13	2	14	N/A	0.25
69	Department of Consumer Affairs	70	60	80	N/A	0.75
71	Department of Health	2,377	17,768	217,291	16.00	7.50
75	Office of the Financial Institutions Commissioner	42	52	154	N/A	1.25
78	Department of Housing	147	943	9,525	13.00	6.50
81	Department of Education	6,170	3,595	23,810	N/A	0.50
87	Department of Sports and Recreation	203	620	8,039	6.00	3.00
89	Horse Racing Industry and Sport Administration	53	59	233	N/A	1.00
95	Mental Health and Addiction Services Administration	1,459	2,090	7,179	19.00	1.50
96	Women's Advocate Office	52	66	327	N/A	1.25
105	Industrial Commission	51	223	1,079	N/A	4.25
120	Veterans Advocate Office	31	105	2,199	N/A	3.25
122	Department of the Family	412	2,363	23,869	4.00	5.75
123	Families and Children Administration	259	2,495	30,129	3.00	9.75
124	Minors Support Administration	66	195	4,364	2.00	3.00
126	Vocational Rehabilitation Administration	522	2,179	5,896	N/A	4.25
127	Administration for Socioeconomic Development of the Family	239	751	15,949	3.00	3.25

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30, 2021

(figures in thousands)

ID	Agency	LTM April FY21	Unprocessed Invoices In AP Portal as of 04/30/2021		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	-	217	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	935	646	12,853	6.00	0.75
139	Parole Board	15	8	8	N/A	0.50
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	477	337	821	N/A	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	51	91	N/A	3.00
155	State Historic Preservation Office	24	62	228	N/A	2.50
220	Correctional Health	42	33	55	2.00	0.75
224	Controller Especial Report Joint Commision	-	15	4	N/A	N/A
226	Joint Special Counsel on Legislative Donations	12	81	121	N/A	7.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	15	18	49	N/A	1.25
241	Administration for the Care and Development of the Childhood	133	182	1,969	N/A	1.25
242	PPD Central Committee	7	27	431	N/A	4.25
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	18	151	217	N/A	8.25
271	Office of Information and Communication Technologies	23	188	27,217	N/A	8.00
272	Office of the Inspector General	-	94	267	N/A	N/A
273	Permit Management Office	-	150	409	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	15	1	18	N/A	-
281	Office of the Electoral Comptroller	18	6	19	N/A	0.25
290	State Energy Office of Public Policy	-	667	1,026	N/A	N/A
291	Proyecto Dignidad	-	5	3	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	103	212	529	N/A	2.00
311	Gaming Commission	262	55	347	N/A	0.25
329	Social Economic Development Office	85	458	11,096	N/A	5.50
Total unprocessed invoices (April 30, 2021)				\$ 557,988		
Ending A/P Balance (April 30, 2021)				\$ 633,477		
% invoices unprocessed (April 30, 2021)				88.1%		
Total unprocessed invoices (March 31, 2021)				\$ 577,105		
Ending A/P Balance (March 31, 2021)				\$ 684,552		
% invoices unprocessed (March 31, 2021)				84.3%		
Increase / (Decrease) in total unprocessed invoices from prior month				(3.3)%		

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30, 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	204	960	1	0	1	0	2	0	1	0	208	962
14	Environmental Quality Board	179	2,021	157	636	152	147	47	121	-	-	535	2,925
15	Office of the Governor	175	451	155	234	309	456	176	681	1	0	816	1,822
16	Office of Management and Budget	64	1,351	10	460	2	0	1	0	-	-	77	1,812
18	Planning Board	34	367	13	33	9	4	6	12	-	-	62	417
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	33	495	15	381	14	560	4	7	8	45	74	1,489
23	Department of State	212	1,335	51	209	35	46	5	6	1	0	304	1,597
24	Department of the Treasury	81	2,592	-	-	-	-	-	-	-	-	81	2,592
25	Hacienda (entidad interna - fines de contabilidad)	1,009	10,939	824	7,005	932	6,355	266	751	18	20	3,049	25,070
26	Retirement System for Government Employees and the Judiciary (Central System)	18	182	-	-	-	-	-	-	-	-	18	182
28	Commonwealth Election Commission	401	4,009	54	101	46	52	140	168	6	6	647	4,335
30	Office of Administration and Transformation of Human Resources in the Government o	10	52	6	5	1	0	1	5	-	-	18	63
31	General Services Administration	85	801	69	2,020	96	731	243	781	2	9	495	4,342
34	Investigation, Prosecution and Appeals Commission	18	6	6	1	14	11	3	1	-	-	41	18
35	Industrial Tax Exemption Office	15	11	134	201	145	343	4	3	-	-	298	558
37	Civil Rights Commission	12	18	8	8	7	5	2	9	-	-	29	40
38	Department of Justice	594	7,413	373	2,751	501	2,888	221	493	1	2	1,690	13,548
40	Puerto Rico Police Department	-	-	45	175	268	467	187	401	98	8	598	1,051
42	Puerto Rico Firefighters Corps	1	0	9	14	64	35	25	15	-	-	99	64
43	Puerto Rico National Guard	795	5,573	275	2,006	18	96	5	52	-	-	1,093	7,727
45	Department of Public Safety	1,744	17,783	849	7,690	131	842	95	76	1	2	2,820	26,393
49	Department of Transportation and Public Works	428	9,325	449	4,112	440	6,911	324	6,805	177	1,014	1,818	22,167
50	Department of Natural and Environmental Resources	657	10,963	678	2,783	344	982	56	278	43	21	1,778	15,026
55	Department of Agriculture	252	373	206	948	152	404	6	2	-	-	616	1,727
60	Citizen's Advocate Office (Ombudsman)	12	52	2	5	2	0	-	-	-	-	16	58
62	Cooperative Development Commission	25	115	2	11	12	19	-	-	1	0	40	145
65	Public Services Commission	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	495	4,520	338	1,530	57	80	25	26	1	24	916	6,179
68	Labor Relations Board	2	14	-	-	-	-	-	-	-	-	2	14
69	Department of Consumer Affairs	10	7	22	51	24	20	4	2	-	-	60	80
71	Department of Health	6,267	88,414	2,997	29,791	3,361	35,438	2,402	35,919	2,741	27,728	17,768	217,291
75	Office of the Financial Institutions Commissioner	36	103	8	26	7	25	1	0	-	-	52	154
78	Department of Housing	639	6,488	299	2,385	2	652	3	0	-	-	943	9,525
81	Department of Education	796	16,523	144	399	490	2,532	1,390	3,062	775	1,293	3,595	23,810
87	Department of Sports and Recreation	195	4,595	65	1,755	118	157	222	1,494	20	37	620	8,039
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	871	5,042	230	326	523	1,092	364	620	102	99	2,090	7,179
96	Women's Advocate Office	38	275	13	20	13	32	2	0	-	-	66	327
105	Industrial Commission	120	396	47	288	36	60	20	334	-	-	223	1,079
120	Veterans Advocate Office	26	644	47	964	24	532	8	59	-	-	105	2,199
122	Department of the Family	721	8,623	699	10,686	645	3,143	297	1,417	1	0	2,363	23,869
123	Families and Children Administration	869	9,169	553	8,334	744	10,855	156	1,620	173	151	2,495	30,129
124	Minors Support Administration	79	2,464	44	535	50	806	21	558	1	2	195	4,364
126	Vocational Rehabilitation Administration	735	2,599	501	1,463	624	1,173	311	657	8	4	2,179	5,896
127	Administration for Socioeconomic Development of the Family	266	7,574	286	2,806	94	2,273	74	3,048	31	249	751	15,949
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	4	48	1	1	-	-	-	5	49
133	Natural Resources Administration	-	-	58	1,129	81	630	52	215	26	51	217	2,025
137	Department of Correction and Rehabilitation	470	9,827	132	2,794	9	207	20	19	15	6	646	12,853
139	Parole Board	3	3	-	-	2	1	2	4	1	0	8	8
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	-	-	-	131	427
152	Elderly and Retired People Advocate Office	268	595	25	45	38	174	6	7	-	-	337	821
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	12	75	3	2	16	5	20	9	-	-	51	91
155	State Historic Preservation Office	33	86	21	119	7	22	1	1	-	-	62	228
220	Correctional Health	18	26	15	29	-	-	-	-	-	-	33	55
224	Controllor Especial Report Joint Comission	11	2	4	1	-	-	-	-	-	-	15	4
226	Joint Special Counsel on Legislative Donations	42	22	21	64	11	17	7	18	-	-	81	121
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	18	49	-	-	-	-	-	-	-	-	18	49
241	Administration for the Care and Development of the Childhood	87	748	61	249	30	962	4	10	-	-	182	1,969
242	PPD Central Committee	19	429	8	2	-	-	-	-	-	-	27	431
243	PNP Central Committee	20	104	-	-	-	-	1	17	-	-	21	121
244	PIP Central Committee	28	148	-	-	-	-	-	-	-	-	28	148
266	Office of Public Security Affairs	22	57	125	155	2	1	2	4	-	-	151	217
271	Office of Information and Communication Technologies	175	26,170	12	1,046	1	1	-	-	-	-	188	27,217
272	Office of the Inspector General	79	142	15	125	-	-	-	-	-	-	94	267
273	Permit Management Office	29	125	70	176	51	109	-	-	-	-	150	409
279	COM APELATIVA SERVICIO PUBLICO	1	18	-	-	-	-	-	-	-	-	1	18
281	Office of the Electoral Comptroller	5	16	-	-	1	3	-	-	-	-	6	19
290	State Energy Office of Public Policy	156	113	21	21	397	764	93	129	-	-	667	1,026
291	Proyecto Dignidad	5	3	-	-	-	-	-	-	-	-	5	3
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	141	434	71	94	-	-	-	-	-	-	212	529
311	Gaming Commission	55	347	-	-	-	-	-	-	-	-	55	347
329	Social Economic Development Office	171	3,136	143	2,240	114	3,844	28	1,875	2	0	458	11,096
Total		21,179	\$ 271,801	11,946	\$ 103,851	11,392	\$ 88,649	7,486	\$ 62,913	4,255	\$ 30,774	56,258	\$ 557,988