

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of August FY22

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
August 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 August 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	\$174,606	6.75
123	Families and Children Administration	31,790	10.00
271	Office of Information and Communication Technologies	30,691	7.00
25	Hacienda (entidad interna - fines de contabilidad)	26,969	5.75
45	Department of Public Safety	26,804	1.75
Total Top Five		\$290,860	
All Other		233,652	
Total All Agencies		\$524,512	

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	1,847	31.50
31	General Services Administration	5,268	12.75
123	Families and Children Administration	31,790	10.00
78	Department of Housing	11,758	7.25
Total Top Five		\$55,205	
All Other		469,307	
Total All Agencies		\$524,512	

Historical Information

	June	July	August
Total Unprocessed Invoices	\$539,427	\$525,883	\$524,512
Ending A/P Balance	691,766	685,529	703,648
Percentage of Invoices Unprocessed	78%	77%	75%
MoM Change in Unprocessed Invoices	(3.1)%	(2.5)%	(0.3)%

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

(figures in thousands)

ID	Agency	LTM August FY22	Unprocessed Invoices In AP Portal as of 08/31/2021		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
10	General Court of Justice	12	388	\$ 1,847	N/A	31.50
14	Environmental Quality Board	101	556	2,967	2.00	5.50
15	Office of the Governor	155	813	1,993	N/A	5.25
16	Office of Management and Budget	50	74	2,004	N/A	1.50
18	Planning Board	71	73	688	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	23	77	1,642	N/A	3.50
23	Department of State	116	212	576	N/A	1.75
24	Department of the Treasury	255	49	1,135	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	545	3,193	26,969	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	29	353	N/A	N/A
28	Commonwealth Election Commission	239	386	4,988	N/A	1.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	20	26	N/A	1.00
31	General Services Administration	44	559	5,268	N/A	12.75
34	Investigation, Prosecution and Appeals Commission	12	31	15	N/A	2.75
35	Industrial Tax Exemption Office	-	301	559	N/A	N/A
37	Civil Rights Commission	14	28	38	N/A	2.00
38	Department of Justice	284	1,677	11,924	N/A	6.00
40	Puerto Rico Police Department	-	598	1,051	N/A	N/A
42	Puerto Rico Firefighters Corps	-	100	64	N/A	N/A
43	Puerto Rico National Guard	582	1,301	9,613	N/A	2.25
45	Department of Public Safety	1,330	2,229	26,804	N/A	1.75
49	Department of Transportation and Public Works	383	1,762	23,118	10.00	4.50
50	Department of Natural and Environmental Resources	282	1,963	17,155	2.00	7.00
55	Department of Agriculture	86	573	1,754	N/A	6.75
60	Citizen's Advocate Office (Ombudsman)	22	18	107	N/A	0.75
62	Cooperative Development Commission	16	35	59	N/A	2.25
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	286	884	6,317	7.00	3.00
68	Labor Relations Board	12	4	14	N/A	0.25
69	Department of Consumer Affairs	72	80	101	N/A	1.00
71	Department of Health	2,489	16,770	174,606	16.00	6.75
75	Office of the Financial Institutions Commissioner	48	44	137	N/A	1.00
78	Department of Housing	183	1,308	11,758	13.00	7.25
81	Department of Education	-	2,900	7,460	N/A	N/A
87	Department of Sports and Recreation	230	620	8,089	6.00	2.75
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,576	1,912	8,459	19.00	1.25
96	Women's Advocate Office	55	83	490	N/A	1.50
105	Industrial Commission	57	173	899	N/A	3.00
120	Veterans Advocate Office	31	106	3,824	N/A	3.50
122	Department of the Family	430	2,567	24,590	4.00	6.00
123	Families and Children Administration	278	2,800	31,790	3.00	10.00
124	Minors Support Administration	64	188	3,787	2.00	3.00
126	Vocational Rehabilitation Administration	572	2,310	5,922	N/A	4.00
127	Administration for Socioeconomic Development of the Family	203	772	11,988	3.00	3.75

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

(figures in thousands)

ID	Agency	LTM August FY22	Unprocessed Invoices In AP Portal as of 08/31/2021		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	-	217	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	808	699	15,057	6.00	0.75
139	Parole Board	15	10	10	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	417	415	961	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	18	63	227	N/A	3.50
155	State Historic Preservation Office	25	67	240	N/A	2.75
189	Bureau of Forensic Sciences	-	6	23	N/A	N/A
220	Correctional Health	27	59	310	2.00	2.25
224	Controller Especial Report Joint Commision	3	16	4	N/A	6.25
226	Joint Special Counsel on Legislative Donations	15	61	109	N/A	4.00
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	9	1	N/A	0.50
241	Administration for the Care and Development of the Childhood	173	217	2,468	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	22	151	221	N/A	7.00
271	Office of Information and Communication Technologies	33	231	30,691	N/A	7.00
272	Office of the Inspector General	-	136	376	N/A	N/A
273	Permit Management Office	-	161	459	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	16	13	28	N/A	0.75
281	Office of the Electoral Comptroller	19	5	27	N/A	0.25
290	State Energy Office of Public Policy	-	799	1,180	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	114	291	681	N/A	2.50
311	Gaming Commission	354	206	6,191	N/A	0.50
329	Social Economic Development Office	111	436	13,873	N/A	4.00
Total unprocessed invoices (August 31, 2021)				\$ 524,512		
Ending A/P Balance (August 31, 2021)				\$ 703,648		
% invoices unprocessed (August 31, 2021)						74.5%
Total unprocessed invoices (July 31, 2021)				\$ 525,883		
Ending A/P Balance (July 31, 2021)				\$ 685,529		
% invoices unprocessed (July 31, 2021)						76.7%
Increase / (Decrease) in total unprocessed invoices from prior month						(0.3)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2021

(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	56	\$ 286	328	\$ 1,559	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	388	\$ 1,847
14	Environmental Quality Board	35	576	172	1,526	151	598	151	146	47	121	-	-	556	2,967
15	Office of the Governor	37	332	136	307	154	218	309	456	176	681	1	0	813	1,993
16	Office of Management and Budget	31	121	34	1,438	6	444	2	0	1	0	-	-	74	2,004
18	Planning Board	12	492	34	147	12	33	9	4	6	12	-	-	73	688
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	8	98	29	574	15	381	14	560	4	7	7	22	77	1,642
23	Department of State	54	102	71	227	47	208	34	33	5	6	1	0	212	576
24	Department of the Treasury	48	1,133	1	2	-	-	-	-	-	-	-	-	49	1,135
25	Hacienda (entidad interna - fines de contabilidad)	104	850	1,054	11,997	819	6,995	932	6,355	266	751	18	20	3,193	26,969
26	Retirement System for Government Employees and the Judiciary (Central System)	3	27	26	326	-	-	-	-	-	-	-	-	29	353
28	Commonwealth Election Commission	56	3,298	205	1,502	42	90	28	30	52	65	3	3	386	4,988
30	Office of Administration and Transformation of Human Resources in the Government of PR	4	6	8	9	6	5	1	0	1	5	-	-	20	26
31	General Services Administration	64	868	85	859	69	2,020	96	731	243	781	2	9	559	5,268
34	Investigation, Prosecution and Appeals Commission	-	-	9	3	5	1	14	11	3	1	-	-	31	15
35	Industrial Tax Exemption Office	2	1	17	11	133	201	145	343	4	3	-	-	301	559
37	Civil Rights Commission	3	5	8	11	8	8	7	5	2	9	-	-	28	38
38	Department of Justice	157	1,667	431	4,135	370	2,744	499	2,884	219	492	1	2	1,677	11,924
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	25	15	-	-	100	64
43	Puerto Rico National Guard	152	1,083	832	6,377	294	2,005	18	95	5	52	-	-	1,301	9,613
45	Department of Public Safety	300	8,131	886	10,970	813	6,781	133	843	96	76	1	2	2,229	26,804
49	Department of Transportation and Public Works	76	2,315	300	2,388	446	3,889	439	6,706	324	6,805	177	1,014	1,762	23,118
50	Department of Natural and Environmental Resources	193	5,656	708	7,543	627	2,677	336	981	56	278	43	21	1,963	17,155
55	Department of Agriculture	29	72	249	368	142	911	147	401	6	2	-	-	573	1,754
60	Citizen's Advocate Office (Ombudsman)	6	58	8	44	2	5	2	0	-	-	-	-	18	107
62	Cooperative Development Commission	3	21	17	7	2	11	12	19	-	-	1	0	35	59
65	Public Services Commission	-	-	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	117	3,334	354	1,343	331	1,511	56	79	25	26	1	24	884	6,317
68	Labor Relations Board	3	14	1	0	-	-	-	-	-	-	-	-	4	14
69	Department of Consumer Affairs	23	30	8	3	21	46	24	20	4	2	-	-	80	101
71	Department of Health	2,143	27,186	4,215	63,611	2,795	24,382	2,970	22,048	2,020	18,991	2,627	18,389	16,770	174,606
75	Office of the Financial Institutions Commissioner	3	3	25	83	8	26	7	25	1	0	-	-	44	137
78	Department of Housing	156	1,716	839	6,983	308	2,407	2	652	3	0	-	-	1,308	11,758
81	Department of Education	-	-	107	532	144	399	484	2,174	1,390	3,062	775	1,293	2,900	7,460
87	Department of Sports and Recreation	96	178	98	4,466	66	1,756	118	157	222	1,494	20	37	620	8,089
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	665	3,869	560	3,193	217	282	172	465	204	553	94	97	1,912	8,459
96	Women's Advocate Office	13	137	44	307	11	14	13	32	2	0	-	-	83	490
105	Industrial Commission	42	125	38	107	37	273	36	60	20	334	-	-	173	899
120	Veterans Advocate Office	-	-	27	2,268	47	964	24	532	8	59	-	-	106	3,824
122	Department of the Family	255	1,219	702	8,189	689	10,665	627	3,105	293	1,412	1	0	2,567	24,590
123	Families and Children Administration	175	2,974	1,002	8,150	552	8,049	741	10,845	156	1,620	174	153	2,800	31,790
124	Minors Support Administration	27	580	45	1,306	45	547	50	806	20	547	1	2	188	3,787
126	Vocational Rehabilitation Administration	259	1,088	641	1,583	484	1,432	617	1,160	301	654	8	4	2,310	5,922
127	Administration for Socioeconomic Development of the Family	161	2,034	180	2,034	236	2,393	90	2,260	74	3,018	31	249	772	11,988
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	143	4,204	386	8,064	125	2,554	9	207	21	23	15	6	699	15,057
139	Parole Board	2	0	3	5	-	-	2	1	2	4	1	0	10	10
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	151	430	197	306	24	43	37	174	6	7	-	-	415	961
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	134	9	77	3	2	16	5	20	9	-	-	63	227
155	State Historic Preservation Office	18	29	20	69	21	119	7	22	1	1	-	-	67	240
189	Bureau of Forensic Sciences	6	23	-	-	-	-	-	-	-	-	-	-	6	23
220	Correctional Health	10	141	34	140	15	29	-	-	-	-	-	-	59	310
224	Controller Especial Report Joint Commission	1	0	11	2	4	1	-	-	-	-	-	-	16	4

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of August 31, 2021
(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
226	Joint Special Counsel on Legislative Donations	7	3	15	7	21	64	11	17	7	18	-	-	61	109
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	7	1	2	0	-	-	-	-	-	-	-	-	9	1
241	Administration for the Care and Development of the Childhood	54	441	86	869	43	185	30	962	4	10	-	-	217	2,468
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	3	32	19	30	125	155	2	1	2	4	-	-	151	221
271	Office of Information and Communication Technologies	26	572	190	29,063	14	1,056	1	1	-	-	-	-	231	30,691
272	Office of the Inspector General	11	74	110	177	15	125	-	-	-	-	-	-	136	376
273	Permit Management Office	5	21	35	153	70	176	51	109	-	-	-	-	161	459
279	COM APELATIVA SERVICIO PUBLICO	9	27	4	2	-	-	-	-	-	-	-	-	13	28
281	Office of the Electoral Comptroller	4	24	-	-	-	-	1	3	-	-	-	-	5	27
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	87	186	134	405	70	90	-	-	-	-	-	-	291	681
311	Gaming Commission	119	5,697	87	493	-	-	-	-	-	-	-	-	206	6,191
329	Social Economic Development Office	16	4,308	134	1,656	141	2,186	115	3,847	28	1,875	2	0	436	13,873
Total		6,397	\$ 88,190	16,325	\$ 199,284	11,444	\$ 95,907	10,577	\$ 73,954	6,841	\$ 45,770	4,130	\$ 21,408	55,714	\$ 524,512