

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of February FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
February 28, 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 February 28, 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	\$226,083	8.25
329	Social Economic Development Office	60,050	6.25
123	Families and Children Administration	28,755	8.75
271	Office of Information and Communication Technologies	27,172	17.50
45	Department of Public Safety	25,081	2.50
Total Top Five		\$367,141	
All Other		223,537	
Total All Agencies		\$590,678	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
271	Office of Information and Communication Technologies	\$27,172	17.50
31	General Services Administration	4,261	14.50
55	Department of Agriculture	1,752	12.75
10	General Court of Justice	604	12.25
50	Department of Natural and Environmental Resources	12,567	9.00
Total Top Five		\$46,356	
All Other		544,322	
Total All Agencies		\$590,678	

Historical Information

	Dec	Jan	Feb
Total Unprocessed Invoices	\$564,384	\$586,455	\$590,678
Ending A/P Balance	700,180	753,664	682,642
Percentage of Invoices Unprocessed	81%	78%	87%
MoM Change in Unprocessed Invoices	N/A	3.9%	0.7%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2021

(figures in thousands)

ID	Agency	LTM February FY21	Unprocessed Invoices In AP Portal as of 02/28/2021		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	139	\$ 604	N/A	12.25
14	Environmental Quality Board	101	491	2,235	2.00	5.00
15	Office of the Governor	134	760	1,656	N/A	5.75
16	Office of Management and Budget	58	67	1,397	N/A	1.25
18	Planning Board	55	90	642	N/A	1.75
21	Emergency Management and Disaster Administration Agency	-	449	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	22	74	1,403	N/A	3.25
23	Department of State	111	217	1,444	N/A	2.00
24	Department of the Treasury	253	62	2,204	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	437	2,813	23,574	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	9	75	N/A	N/A
28	Commonwealth Election Commission	218	855	4,688	N/A	4.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	18	16	N/A	1.25
31	General Services Administration	32	467	4,261	N/A	14.50
34	Investigation, Prosecution and Appeals Commission	10	44	17	N/A	4.50
35	Industrial Tax Exemption Office	-	295	556	N/A	N/A
37	Civil Rights Commission	11	27	43	N/A	2.25
38	Department of Justice	254	1,601	10,199	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	531	985	7,604	N/A	1.75
45	Department of Public Safety	1,162	2,798	25,081	N/A	2.50
49	Department of Transportation and Public Works	255	1,729	24,621	10.00	6.75
50	Department of Natural and Environmental Resources	197	1,764	12,567	2.00	9.00
55	Department of Agriculture	50	636	1,752	N/A	12.75
60	Citizen's Advocate Office (Ombudsman)	15	17	34	N/A	1.25
62	Cooperative Development Commission	12	35	122	N/A	2.75
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	280	787	4,967	7.00	2.75
68	Labor Relations Board	12	2	14	N/A	0.25
69	Department of Consumer Affairs	66	85	102	N/A	1.25
71	Department of Health	2,135	17,353	226,083	16.00	8.25
75	Office of the Financial Institutions Commissioner	41	42	161	N/A	1.00
78	Department of Housing	132	724	6,950	13.00	5.50
81	Department of Education	7,133	3,600	16,097	N/A	0.50
87	Department of Sports and Recreation	175	558	9,201	6.00	3.25
89	Horse Racing Industry and Sport Administration	60	59	233	N/A	1.00
95	Mental Health and Addiction Services Administration	1,354	2,059	7,587	19.00	1.50
96	Women's Advocate Office	46	57	258	N/A	1.25
105	Industrial Commission	45	218	1,012	N/A	4.75
120	Veterans Advocate Office	26	94	1,619	N/A	3.75
122	Department of the Family	376	2,330	23,186	4.00	6.25
123	Families and Children Administration	240	2,080	28,755	3.00	8.75
124	Minors Support Administration	63	166	3,450	2.00	2.75
126	Vocational Rehabilitation Administration	427	2,242	5,498	N/A	5.25
127	Administration for Socioeconomic Development of the Family	230	804	12,243	3.00	3.50

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 28, 2021

(figures in thousands)

ID	Agency	LTM February FY21	Unprocessed Invoices In AP Portal as of 02/28/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
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	813	794	13,527	6.00	1.00
139	Parole Board	13	11	9	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	469	447	1,101	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	58	117	N/A	4.00
155	State Historic Preservation Office	21	70	461	N/A	3.50
220	Correctional Health	42	23	45	2.00	0.50
224	Controller Especial Report Joint Commision	3	13	3	N/A	4.50
226	Joint Special Counsel on Legislative Donations	14	61	103	N/A	4.50
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	14	12	19	N/A	0.75
241	Administration for the Care and Development of the Childhood	110	205	1,979	N/A	1.75
242	PPD Central Committee	6	32	448	N/A	5.50
243	PNP Central Committee	-	21	102	N/A	N/A
244	PIP Central Committee	-	38	175	N/A	N/A
266	Office of Public Security Affairs	18	140	184	N/A	7.50
271	Office of Information and Communication Technologies	13	230	27,172	N/A	17.50
272	Office of the Inspector General	18	74	245	N/A	4.25
273	Permit Management Office	-	142	373	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	12	16	41	N/A	1.25
281	Office of the Electoral Comptroller	17	3	21	N/A	0.25
290	State Energy Office of Public Policy	-	586	971	N/A	N/A
291	Proyecto Dignidad	-	5	4	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	83	181	320	N/A	2.25
311	Gaming Commission	195	35	384	N/A	0.25
329	Social Economic Development Office	71	442	60,050	N/A	6.25
Total unprocessed invoices (February 28, 2021)				\$ 590,678		
Ending A/P Balance (February 28, 2021)				\$ 682,642		
% invoices unprocessed (February 28, 2021)						86.5%
Total unprocessed invoices (January 31, 2021)				\$ 586,455		
Ending A/P Balance (January 31, 2021)				\$ 753,664		
% invoices unprocessed (January 31, 2021)						77.8%
Increase / (Decrease) in total unprocessed invoices from prior month						0.7%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 28, 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	137	603	-	-	-	-	2	\$	1	-	-	139	\$	604
14	Environmental Quality Board	135	1,331	157	636	152	147	47	121	-	-	-	491	-	2,235
15	Office of the Governor	118	283	156	236	309	456	176	681	1	0	0	760	-	1,656
16	Office of Management and Budget	54	936	10	460	2	0	1	0	-	-	-	67	-	1,397
18	Planning Board	54	588	21	37	9	4	6	12	-	-	0	90	-	642
21	Emergency Management and Disaster Administration Agency	29	237	271	1,883	75	29	0	930	1	0	0	449	-	4,541
22	Office of the Commissioner of Insurance	33	410	15	381	14	560	4	7	8	45	74	1,403	-	1,403
23	Department of State	121	1,080	54	304	36	53	5	6	1	0	0	217	-	1,444
24	Department of the Treasury	62	2,204	-	-	-	-	-	-	-	-	-	62	-	2,204
25	Hacienda (entidad interna - fines de contabilidad)	740	9,257	853	7,191	932	6,355	270	751	18	20	20	2,813	-	23,574
26	Retirement System for Government Employees and the Judiciary (Central System)	9	75	-	-	-	-	-	-	-	-	-	9	-	75
28	Commonwealth Election Commission	468	4,215	62	109	67	70	252	288	6	6	6	855	-	4,688
30	Office of Administration and Transformation of Human Resources in the Government	10	5	6	5	1	0	1	5	-	-	-	18	-	16
31	General Services Administration	58	721	68	2,019	96	731	243	781	2	9	9	467	-	4,261
34	Investigation, Prosecution and Appeals Commission	20	5	7	1	14	11	3	1	-	-	-	44	-	17
35	Industrial Tax Exemption Office	12	9	134	201	145	343	4	3	-	-	-	295	-	556
37	Civil Rights Commission	10	21	8	8	7	5	2	9	-	-	-	27	-	43
38	Department of Justice	485	4,041	381	2,754	512	2,908	222	494	1	2	2	1,601	-	10,199
40	Puerto Rico Police Department	-	-	45	175	268	467	187	401	98	8	8	598	-	1,051
42	Puerto Rico Firefighters Corps	1	0	9	14	64	35	25	15	-	-	-	99	-	64
43	Puerto Rico National Guard	686	5,442	276	2,014	18	96	5	52	-	-	-	985	-	7,604
45	Department of Public Safety	1,730	16,252	859	7,887	117	827	91	72	1	2	2	2,798	-	25,081
49	Department of Transportation and Public Works	357	5,946	443	4,227	428	6,630	324	6,805	177	1,014	1,729	24,621	-	24,621
50	Department of Natural and Environmental Resources	543	7,940	780	3,348	342	981	56	278	43	21	21	1,764	-	12,567
55	Department of Agriculture	217	334	254	1,004	159	411	6	2	-	-	-	636	-	1,752
60	Citizen's Advocate Office (Ombudsman)	13	28	2	5	2	0	-	-	-	-	-	17	-	34
62	Cooperative Development Commission	19	91	3	12	12	19	-	-	1	0	0	35	-	122
65	Public Services Commission	1	35	70	102	30	127	54	38	-	-	-	155	-	302
67	Department of Labor and Human Resources	361	3,297	340	1,536	59	83	26	27	1	24	24	787	-	4,967
68	Labor Relations Board	2	14	-	-	-	-	-	-	-	-	-	2	-	14
69	Department of Consumer Affairs	34	29	23	51	24	20	4	2	-	-	-	85	-	102
71	Department of Health	5,424	93,544	3,051	32,015	3,551	36,304	2,523	36,439	2,804	27,781	17,353	226,083	-	226,083
75	Office of the Financial Institutions Commissioner	26	110	8	26	7	25	1	0	-	-	-	42	-	161
78	Department of Housing	420	3,913	299	2,385	2	652	3	0	-	-	-	724	-	6,950
81	Department of Education	703	7,678	177	625	540	3,403	1,395	3,084	785	1,308	3,600	16,097	-	16,097
87	Department of Sports and Recreation	133	5,757	65	1,755	118	157	222	1,494	20	37	37	558	-	9,201
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	-	59	-	233
95	Mental Health and Addiction Services Administration	821	5,444	237	330	535	1,094	364	620	102	99	99	2,059	-	7,587
96	Women's Advocate Office	27	181	14	31	14	46	2	0	-	-	-	57	-	258
105	Industrial Commission	114	328	48	289	36	60	20	334	-	-	-	218	-	1,012
120	Veterans Advocate Office	15	63	47	964	24	532	8	59	-	-	-	94	-	1,619
122	Department of the Family	674	7,681	709	10,721	645	3,162	301	1,622	1	0	0	2,330	-	23,186
123	Families and Children Administration	453	7,831	554	8,298	744	10,855	156	1,620	173	151	151	2,080	-	28,755
124	Minors Support Administration	49	1,548	44	535	51	807	21	558	1	2	2	166	-	3,450
126	Vocational Rehabilitation Administration	681	2,089	596	1,548	641	1,193	313	659	11	8	8	2,242	-	5,498
127	Administration for Socioeconomic Development of the Family	320	3,797	282	2,835	97	2,314	74	3,048	31	249	249	804	-	12,243
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	51	217	-	2,025
137	Department of Correction and Rehabilitation	545	9,383	204	3,911	10	207	20	19	15	6	6	794	-	13,527
139	Parole Board	4	1	-	-	2	1	4	7	1	0	0	11	-	9
141	Telecommunication's Regulatory Board	118	145	98	266	14	15	1	1	-	-	-	131	-	427
152	Elderly and Retired People Advocate Office	377	847	26	74	38	174	6	7	-	-	-	447	-	1,101
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	102	2	2	16	5	20	9	-	-	-	58	-	117
155	State Historic Preservation Office	39	229	23	210	7	22	1	1	-	-	-	70	-	461
220	Correctional Health	8	16	15	29	-	-	-	-	-	-	-	23	-	45
224	Controller Especial Report Joint Comission	9	2	4	1	-	-	-	-	-	-	-	13	-	3
226	Joint Special Counsel on Legislative Donations	22	4	21	64	11	17	7	18	-	-	-	61	-	103
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	-	1	-	0
231	Health Advocate Office	12	19	-	-	-	-	-	-	-	-	-	12	-	19
241	Administration for the Care and Development of the Childhood	110	756	62	252	29	962	4	10	-	-	-	205	-	1,979
242	PPD Central Committee	24	446	8	2	-	-	-	-	-	-	-	32	-	448
243	PNP Central Committee	20	85	-	-	-	-	1	17	-	-	-	21	-	102
244	PIP Central Committee	38	175	-	-	-	-	-	-	-	-	-	38	-	175
266	Office of Public Security Affairs	11	24	125	155	2	1	2	4	-	-	-	140	-	184
271	Office of Information and Communication Technologies	216	26,125	13	1,046	1	1	-	-	-	-	-	230	-	27,172
272	Office of the Inspector General	59	120	15	125	-	-	-	-	-	-	-	74	-	245
273	Permit Management Office	21	89	70	176	51	109	-	-	-	-	-	142	-	373
279	COM APELATIVA SERVICIO PUBLICO	16	41	-	-	-	-	-	-	-	-	-	16	-	41
281	Office of the Electoral Comptroller	2	17	-	-	1	3	-	-	-	-	-	3	-	21
290	State Energy Office of Public Policy	75	58	21	21	397	764	93	129	-	-	-	586	-	971
291	Proyecto Dignidad	5	4	-	-	-	-	-	-	-	-	-	5	-	4
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	-	2	-	150
298	Public Service Regulatory Board	110	226	71	94	-	-	-	-	-	-	-	181	-	320
311	Gaming Commission	34	372	1	12	-	-	-	-	-	-	-	35	-	384
329	Social Economic Development Office	153	52,088	145	2,243	114	3,844	28	1,875	2	0	0	442	-	60,050
Total		18,367	\$ 296,877	12,438	\$ 108,928	11,679	\$ 90,243	7,734	\$ 63,784	4,331	\$ 30,845	54,549	\$ 7,734	590,678	