

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of January FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
January 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 January 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	\$228,117	8.25
271	Office of Information and Communication Technologies	39,517	44.00
329	Social Economic Development Office	29,283	6.00
123	Families and Children Administration	28,180	8.25
45	Department of Public Safety	25,059	2.00
Total Top Five		\$350,156	
All Other		236,299	
Total All Agencies		\$586,455	

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	196.50
271	Office of Information and Communication Technologies	39,517	44.00
242	PPD Central Committee	579	20.25
31	General Services Administration	4,376	15.00
50	Department of Natural and Environmental Resources	13,197	10.25
Total Top Five		\$58,096	
All Other		528,360	
Total All Agencies		\$586,455	

Historical Information

	Nov	Dec	Jan
Total Unprocessed Invoices	\$520,594	\$564,384	\$586,455
Ending A/P Balance	694,882	700,180	753,664
Percentage of Invoices Unprocessed	75%	81%	78%
MoM Change in Unprocessed Invoices	N/A	8.4%	3.9%

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

(figures in thousands)

ID	Agency	LTM January FY21	Unprocessed Invoices In AP Portal as of 01/31/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	11	71	\$ 242	N/A	6.25
14	Environmental Quality Board	116	482	1,823	2.00	4.25
15	Office of the Governor	141	745	1,626	N/A	5.25
16	Office of Management and Budget	60	60	1,530	N/A	1.00
18	Planning Board	50	101	872	N/A	2.00
21	Emergency Management and Disaster Administration Agency	-	449	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	27	70	1,370	N/A	2.50
23	Department of State	119	195	1,511	N/A	1.75
24	Department of the Treasury	265	92	3,585	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	424	2,802	23,565	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	6	35	N/A	N/A
28	Commonwealth Election Commission	206	819	5,042	N/A	4.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	18	37	N/A	1.25
31	General Services Administration	32	469	4,376	N/A	15.00
34	Investigation, Prosecution and Appeals Commission	10	42	25	N/A	4.25
35	Industrial Tax Exemption Office	-	294	556	N/A	N/A
37	Civil Rights Commission	11	22	27	N/A	2.00
38	Department of Justice	267	1,571	11,482	N/A	6.00
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	549	985	6,118	N/A	1.75
45	Department of Public Safety	1,215	2,410	25,059	N/A	2.00
49	Department of Transportation and Public Works	315	1,692	23,620	10.00	5.25
50	Department of Natural and Environmental Resources	180	1,836	13,197	2.00	10.25
55	Department of Agriculture	59	572	1,707	N/A	9.75
60	Citizen's Advocate Office (Ombudsman)	16	19	30	N/A	1.25
62	Cooperative Development Commission	13	34	114	N/A	2.50
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	295	748	5,881	7.00	2.50
68	Labor Relations Board	12	7	21	N/A	0.50
69	Department of Consumer Affairs	71	74	92	N/A	1.00
71	Department of Health	2,094	17,393	228,117	16.00	8.25
75	Office of the Financial Institutions Commissioner	47	52	1,312	N/A	1.00
78	Department of Housing	111	675	6,534	13.00	6.00
81	Department of Education	7,902	3,670	19,634	N/A	0.50
87	Department of Sports and Recreation	196	507	11,751	6.00	2.50
89	Horse Racing Industry and Sport Administration	83	59	233	N/A	0.75
95	Mental Health and Addiction Services Administration	1,355	1,882	8,345	19.00	1.50
96	Women's Advocate Office	47	53	241	N/A	1.25
105	Industrial Commission	48	218	1,034	N/A	4.50
120	Veterans Advocate Office	44	94	1,579	N/A	2.00
122	Department of the Family	383	2,271	23,012	4.00	6.00
123	Families and Children Administration	242	2,023	28,180	3.00	8.25
124	Minors Support Administration	64	160	2,890	2.00	2.50
126	Vocational Rehabilitation Administration	472	2,320	6,356	N/A	5.00
127	Administration for Socioeconomic Development of the Family	241	985	14,452	3.00	4.00

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

(figures in thousands)

ID	Agency	LTM January FY21	Unprocessed Invoices In AP Portal as of 01/31/2021		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	895	708	14,276	6.00	0.75
139	Parole Board	14	8	8	N/A	0.50
141	Telecommunication's Regulatory Board	1	131	427	N/A	196.50
152	Elderly and Retired People Advocate Office	478	528	1,310	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	71	114	N/A	4.25
155	State Historic Preservation Office	22	67	244	N/A	3.00
220	Correctional Health	41	23	45	2.00	0.50
224	Controller Especial Report Joint Commision	3	12	3	N/A	3.50
226	Joint Special Counsel on Legislative Donations	16	51	102	N/A	3.25
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	15	12	15	N/A	0.75
241	Administration for the Care and Development of the Childhood	110	208	2,054	N/A	2.00
242	PPD Central Committee	2	32	579	N/A	20.25
243	PNP Central Committee	-	21	102	N/A	N/A
244	PIP Central Committee	-	54	496	N/A	N/A
266	Office of Public Security Affairs	22	140	185	N/A	6.50
271	Office of Information and Communication Technologies	6	256	39,517	N/A	44.00
272	Office of the Inspector General	20	69	242	N/A	3.50
273	Permit Management Office	-	139	360	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	13	10	37	N/A	0.75
281	Office of the Electoral Comptroller	17	12	52	N/A	0.75
290	State Energy Office of Public Policy	-	569	944	N/A	N/A
291	Proyecto Dignidad	-	6	5	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	83	142	283	N/A	1.75
311	Gaming Commission	132	44	378	N/A	0.25
329	Social Economic Development Office	69	408	29,283	N/A	6.00
Total unprocessed invoices (January 31, 2021)				\$ 586,455		
Ending A/P Balance (January 31, 2021)				\$ 753,664		
% invoices unprocessed (January 31, 2021)						77.8%
Total unprocessed invoices (December 31, 2020)				\$ 564,384		
Ending A/P Balance (December 31, 2020)				\$ 700,180		
% invoices unprocessed (December 31, 2020)						80.6%
Increase / (Decrease) in total unprocessed invoices from prior month						3.9%

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 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	71	242	-	-	-	-	-	-	-	-	71	242
14	Environmental Quality Board	123	917	160	638	152	147	47	121	-	-	482	1,823
15	Office of the Governor	103	252	156	236	309	456	176	681	1	0	745	1,626
16	Office of Management and Budget	47	1,069	10	460	2	4	1	0	-	-	60	1,530
18	Planning Board	71	821	15	35	9	4	6	12	-	-	101	872
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	29	377	15	381	14	560	4	7	8	45	70	1,370
23	Department of State	99	1,140	53	304	37	62	5	6	1	0	195	1,511
24	Department of the Treasury	92	3,585	-	-	-	-	-	-	-	-	92	3,585
25	Hacienda (entidad interna - fines de contabilidad)	686	9,214	895	7,223	932	6,355	271	752	18	20	2,802	23,565
26	Retirement System for Government Employees and the Judiciary (Central System)	6	35	-	-	-	-	-	-	-	-	6	35
28	Commonwealth Election Commission	432	4,569	62	109	67	70	252	288	6	6	819	5,042
30	Office of Administration and Transformation of Human Resources in the Government o	10	26	6	5	1	0	1	5	-	-	18	37
31	General Services Administration	60	835	68	2,019	96	731	243	781	2	9	469	4,376
34	Investigation, Prosecution and Appeals Commission	19	13	6	1	14	11	3	1	-	-	42	25
35	Industrial Tax Exemption Office	11	9	134	201	145	343	4	3	-	-	294	556
37	Civil Rights Commission	5	5	8	8	7	5	2	9	-	-	22	27
38	Department of Justice	455	5,324	381	2,754	512	2,908	222	494	1	2	1,571	11,482
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	686	3,961	277	2,011	17	93	5	52	-	-	985	6,118
45	Department of Public Safety	1,338	16,253	863	7,904	117	827	91	72	-	2	2,410	25,059
49	Department of Transportation and Public Works	318	4,895	444	4,192	428	6,630	325	6,889	177	1,014	1,692	23,620
50	Department of Natural and Environmental Resources	604	8,410	791	3,509	342	981	56	278	43	21	1,836	13,197
55	Department of Agriculture	160	294	248	1,001	158	410	6	2	-	-	572	1,707
60	Citizen's Advocate Office (Ombudsman)	15	25	2	5	2	0	-	-	-	-	19	30
62	Cooperative Development Commission	18	82	3	12	12	19	-	-	1	0	34	114
65	Public Services Commission	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	318	4,212	344	1,535	59	83	26	27	1	24	748	5,881
68	Labor Relations Board	7	21	-	-	-	-	-	-	-	-	7	21
69	Department of Consumer Affairs	23	19	23	51	24	20	4	2	-	-	74	92
71	Department of Health	5,348	94,598	3,088	32,425	3,604	36,825	2,539	36,478	2,814	27,791	17,393	228,117
75	Office of the Financial Institutions Commissioner	36	1,261	8	26	7	25	1	0	-	-	52	1,312
78	Department of Housing	368	3,451	302	2,431	2	652	3	0	-	-	675	6,534
81	Department of Education	779	10,945	166	625	534	3,399	1,403	3,097	788	1,569	3,670	19,634
87	Department of Sports and Recreation	77	8,239	70	1,823	118	157	222	1,494	20	37	507	11,751
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	640	6,200	239	331	537	1,095	364	620	102	99	1,882	8,345
96	Women's Advocate Office	22	140	15	55	14	46	2	0	-	-	53	241
105	Industrial Commission	114	350	48	289	36	60	20	334	-	-	218	1,034
120	Veterans Advocate Office	15	24	47	964	24	532	8	59	-	-	94	1,579
122	Department of the Family	609	7,491	715	10,737	645	3,162	301	1,622	1	0	2,271	23,012
123	Families and Children Administration	390	7,150	555	8,376	745	10,879	160	1,623	173	151	2,023	28,180
124	Minors Support Administration	43	988	44	535	51	807	21	558	1	2	160	2,890
126	Vocational Rehabilitation Administration	732	2,887	606	1,571	648	1,221	316	665	18	11	2,320	6,356
127	Administration for Socioeconomic Development of the Family	492	6,028	291	2,813	97	2,314	74	3,048	31	249	985	14,452
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	459	10,130	204	3,914	10	207	20	19	15	6	708	14,276
139	Parole Board	1	0	-	-	2	1	4	7	1	0	8	8
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	457	1,048	27	80	38	174	6	7	-	-	528	1,310
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	33	98	2	16	2	5	20	9	-	-	71	114
155	State Historic Preservation Office	37	102	22	119	7	22	1	1	-	-	67	244
220	Correctional Health	8	16	15	29	-	-	-	-	-	-	23	45
224	Controllor Especial Report Joint Comission	8	2	4	1	-	-	-	-	-	-	12	3
226	Joint Special Counsel on Legislative Donations	12	2	21	64	11	17	7	18	-	-	51	102
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	12	15	-	-	-	-	-	-	-	-	12	15
241	Administration for the Care and Development of the Childhood	112	829	63	253	29	962	4	10	-	-	208	2,054
242	PPD Central Committee	21	561	11	18	-	-	-	-	-	-	32	579
243	PNP Central Committee	20	85	-	-	-	-	1	17	-	-	21	102
244	PIP Central Committee	54	496	-	-	-	-	-	-	-	-	54	496
266	Office of Public Security Affairs	11	25	125	155	2	1	2	4	-	-	140	185
271	Office of Information and Communication Technologies	242	38,470	13	1,046	1	1	-	-	-	-	256	39,517
272	Office of the Inspector General	54	117	15	125	-	-	-	-	-	-	69	242
273	Permit Management Office	18	76	70	176	51	109	-	-	-	-	139	360
279	COM APELATIVA SERVICIO PUBLICO	10	37	-	-	-	-	-	-	-	-	10	37
281	Office of the Electoral Comptroller	11	49	-	-	1	3	-	-	-	-	12	52
290	State Energy Office of Public Policy	58	30	21	21	397	764	93	129	-	-	569	944
291	Proyecto Dignidad	6	5	-	-	-	-	-	-	-	-	6	5
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	71	189	71	94	-	-	-	-	-	-	142	283
311	Gaming Commission	43	366	1	12	-	-	-	-	-	-	44	378
329	Social Economic Development Office	118	21,320	146	2,243	114	3,844	28	1,875	2	0	408	29,283
Total		17,436	\$ 290,911	12,558	\$ 109,677	11,735	\$ 90,818	7,765	\$ 63,930	4,351	\$ 31,119	53,845	\$ 586,455