

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of November FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
November 30, 2020

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 November 30, 2020

(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	\$216,896	7.75
271	Office of Information and Communication Technologies	28,179	N/A
123	Families and Children Administration	26,438	7.75
25	Hacienda (entidad interna - fines de contabilidad)	23,300	6.25
49	Department of Transportation and Public Works	22,478	5.75
Total Top Five		\$317,291	
All Other		203,303	
Total All Agencies		\$520,594	

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	\$4,542	100.00
42	Puerto Rico Firefighters Corps	64	99.00
65	Public Services Commission	305	85.00
40	Puerto Rico Police Department	1,051	44.50
31	General Services Administration	4,166	14.75
Total Top Five		\$10,128	
All Other		510,466	
Total All Agencies		\$520,594	

Historical Information

	Sep	Oct	Nov
Total Unprocessed Invoices	\$449,051	\$467,176	\$520,594
Ending A/P Balance	616,191	553,111	694,882
Percentage of Invoices Unprocessed	73%	84%	75%
MoM Change in Unprocessed Invoices	N/A	4.0%	11.4%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30, 2020

(figures in thousands)

ID	Agency	LTM November FY21	Unprocessed Invoices In AP Portal as of 11/30/2020		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	32	\$ 149	N/A	2.75
14	Environmental Quality Board	128	514	2,020	2.00	4.00
15	Office of the Governor	135	711	1,595	N/A	5.25
16	Office of Management and Budget	72	80	1,552	N/A	1.00
18	Planning Board	46	109	555	N/A	2.50
21	Emergency Management and Disaster Administration Agency	5	450	4,542	N/A	100.00
22	Office of the Commissioner of Insurance	30	63	1,261	N/A	2.00
23	Department of State	115	203	2,385	N/A	1.75
24	Department of the Treasury	269	82	5,034	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	435	2,755	23,300	N/A	6.25
28	Commonwealth Election Commission	172	1,074	7,779	N/A	6.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	13	13	24	N/A	1.00
31	General Services Administration	30	442	4,166	N/A	14.75
34	Investigation, Prosecution and Appeals Commission	9	37	16	N/A	N/A
35	Industrial Tax Exemption Office	-	292	556	N/A	N/A
37	Civil Rights Commission	12	37	55	N/A	3.00
38	Department of Justice	264	1,503	9,947	N/A	5.75
40	Puerto Rico Police Department	13	598	1,051	N/A	44.50
42	Puerto Rico Firefighters Corps	1	99	64	N/A	99.00
43	Puerto Rico National Guard	506	843	5,534	N/A	1.75
45	Department of Public Safety	1,273	2,455	19,471	N/A	2.00
49	Department of Transportation and Public Works	289	1,678	22,478	10.00	5.75
50	Department of Natural and Environmental Resources	200	1,698	11,654	2.00	8.50
55	Department of Agriculture	70	589	1,675	N/A	8.25
60	Citizen's Advocate Office (Ombudsman)	15	18	75	N/A	1.25
62	Cooperative Development Commission	15	32	95	N/A	2.25
65	Public Services Commission	2	156	305	N/A	85.00
67	Department of Labor and Human Resources	311	700	5,604	7.00	2.25
68	Labor Relations Board	12	2	14	N/A	0.25
69	Department of Consumer Affairs	67	74	186	N/A	1.00
71	Department of Health	2,074	16,128	216,896	16.00	7.75
75	Office of the Financial Institutions Commissioner	52	41	325	N/A	0.75
78	Department of Housing	97	659	7,804	13.00	6.75
81	Department of Education	8,619	3,399	17,265	N/A	0.50
87	Department of Sports and Recreation	178	543	7,690	6.00	3.00
89	Horse Racing Industry and Sport Administration	95	59	233	N/A	0.50
95	Mental Health and Addiction Services Administration	1,380	2,068	6,664	19.00	1.50
96	Women's Advocate Office	47	60	284	N/A	1.25
105	Industrial Commission	51	190	965	N/A	3.75
120	Veterans Advocate Office	47	99	1,570	N/A	2.00
122	Department of the Family	374	2,159	21,959	4.00	5.75
123	Families and Children Administration	252	1,941	26,438	3.00	7.75
124	Minors Support Administration	62	166	4,186	2.00	2.75
126	Vocational Rehabilitation Administration	517	2,295	6,624	N/A	N/A
127	Administration for Socioeconomic Development of the Family	247	696	12,972	3.00	N/A
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30, 2020

(figures in thousands)

ID	Agency	LTM November FY21	Unprocessed Invoices In AP Portal as of 11/30/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
133	Natural Resources Administration	17	217	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	898	683	11,497	6.00	N/A
139	Parole Board	12	10	10	N/A	N/A
141	Telecommunication's Regulatory Board	1	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	500	245	597	N/A	N/A
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	62	99	N/A	N/A
155	State Historic Preservation Office	21	53	228	N/A	N/A
220	Correctional Health	36	23	52	2.00	N/A
224	Controller Especial Report Joint Commision	4	8	2	N/A	N/A
226	Joint Special Counsel on Legislative Donations	16	60	154	N/A	N/A
231	Health Advocate Office	16	14	7	N/A	N/A
241	Administration for the Care and Development of the Childhood	118	155	1,586	N/A	N/A
266	Office of Public Security Affairs	24	138	185	N/A	N/A
271	Office of Information and Communication Technologies	4	216	28,179	N/A	N/A
272	Office of the Inspector General	23	54	224	N/A	N/A
273	Permit Management Office	-	132	335	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	6	7	N/A	N/A
281	Office of the Electoral Comptroller	16	7	27	N/A	N/A
290	State Energy Office of Public Policy	1	511	914	N/A	N/A
298	Public Service Regulatory Board	84	113	236	N/A	N/A
329	Social Economic Development Office	68	454	8,738	N/A	N/A
Total unprocessed invoices (November 30, 2020)				\$ 520,594		
Ending A/P Balance (November 30, 2020)				\$ 694,882		
% invoices unprocessed (November 30, 2020)				74.9%		
Total unprocessed invoices (October 31, 2020)				\$ 467,176		
Ending A/P Balance (October 31, 2020)				\$ 553,111		
% invoices unprocessed (October 31, 2020)				84.5%		
Increase / (Decrease) in total unprocessed invoices from prior month				11.4%		

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of November 30, 2020
(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	32	149	-	\$ -	-	\$ -	-	\$ -	-	\$ -	32	\$ 149
14	Environmental Quality Board	120	1,018	195	734	152	147	47	121	-	-	514	2,020
15	Office of the Governor	69	218	156	239	309	456	176	681	1	0	711	1,595
16	Office of Management and Budget	61	1,088	14	462	4	2	1	0	-	-	80	1,552
18	Planning Board	73	499	21	40	9	4	6	12	-	-	109	555
21	Emergency Management and Disaster Administration Agency	30	238	271	1,883	75	1,491	73	930	1	0	450	4,542
22	Office of the Commissioner of Insurance	22	267	15	381	14	560	4	7	8	45	63	1,261
23	Department of State	107	2,013	53	304	37	62	5	6	1	0	203	2,385
24	Department of the Treasury	82	5,034	-	-	-	-	-	-	-	-	82	5,034
25	Hacienda (entidad interna - fines de contabilidad)	550	8,567	981	7,599	932	6,355	274	759	18	20	2,755	23,300
28	Commonwealth Election Commission	687	7,306	62	109	67	70	252	288	6	6	1,074	7,779
30	Office of Administration and Transformation of Human Resources in the Government	5	13	6	5	1	0	1	5	-	-	13	24
31	General Services Administration	32	620	69	2,025	96	731	243	781	2	9	442	4,166
34	Investigation, Prosecution and Appeals Commission	13	4	7	1	14	11	3	1	-	-	37	16
35	Industrial Tax Exemption Office	9	8	134	201	145	343	4	3	-	-	292	556
37	Civil Rights Commission	19	33	9	8	7	5	2	9	-	-	37	55
38	Department of Justice	385	3,774	383	2,769	512	2,908	222	494	1	2	1,503	9,947
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	537	3,304	284	2,084	17	93	5	52	-	-	843	5,534
45	Department of Public Safety	1,372	10,598	875	7,971	116	827	91	72	1	2	2,455	19,471
49	Department of Transportation and Public Works	299	3,466	447	4,374	428	6,630	327	6,995	177	1,014	1,678	22,478
50	Department of Natural and Environmental Resources	441	6,732	816	3,644	342	981	56	278	43	21	1,698	11,654
55	Department of Agriculture	164	250	259	1,009	160	413	6	2	-	-	589	1,675
60	Citizen's Advocate Office (Ombudsman)	14	70	2	5	2	0	-	-	-	-	18	75
62	Cooperative Development Commission	16	64	3	12	12	19	-	-	1	0	32	95
65	Public Services Commission	1	35	70	102	31	129	54	38	-	-	156	305
67	Department of Labor and Human Resources	256	3,811	346	1,621	61	105	36	42	1	24	700	5,604
68	Labor Relations Board	2	14	-	-	-	-	-	-	-	-	2	14
69	Department of Consumer Affairs	22	112	24	52	24	20	4	2	-	-	74	186
71	Department of Health	3,887	82,907	3,144	32,463	3,626	36,889	2,609	36,787	2,862	27,849	16,128	216,896
75	Office of the Financial Institutions Commissioner	24	220	9	80	7	25	1	0	-	-	41	325
78	Department of Housing	345	4,664	309	2,488	2	652	3	0	-	-	659	7,804
81	Department of Education	506	8,511	171	825	534	3,412	1,402	3,097	786	1,419	3,399	17,265
87	Department of Sports and Recreation	110	4,116	73	1,885	118	157	222	1,494	20	37	543	7,690
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	794	4,177	263	649	540	1,116	368	623	103	99	2,068	6,664
96	Women's Advocate Office	27	174	16	59	15	51	2	0	-	-	60	284
105	Industrial Commission	86	281	48	289	36	60	20	334	-	-	190	965
120	Veterans Advocate Office	20	15	47	964	24	532	8	59	-	-	99	1,570
122	Department of the Family	480	6,405	730	10,768	647	3,164	301	1,622	1	0	2,159	21,959
123	Families and Children Administration	302	5,347	559	8,442	746	10,869	161	1,630	173	151	1,941	26,438
124	Minors Support Administration	46	2,228	46	580	52	818	21	558	1	2	166	4,186
126	Vocational Rehabilitation Administration	655	2,998	649	1,628	654	1,322	317	665	20	12	2,295	6,624
127	Administration for Socioeconomic Development of the Family	214	4,558	287	2,872	90	2,245	74	3,048	31	249	696	12,972
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	419	6,421	219	4,843	10	207	20	19	15	6	683	11,497
139	Parole Board	3	2	-	-	2	1	4	7	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	170	325	31	90	38	174	6	7	-	-	245	597
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	24	83	2	2	16	5	20	9	-	-	62	99
155	State Historic Preservation Office	25	87	20	118	7	22	1	1	-	-	53	228
220	Correctional Health	5	14	18	38	-	-	-	-	-	-	23	52
224	Controller Especial Report Joint Commission	4	1	4	1	-	-	-	-	-	-	8	2
226	Joint Special Counsel on Legislative Donations	19	37	23	81	11	17	7	18	-	-	60	154
231	Health Advocate Office	14	7	-	-	-	-	-	-	-	-	14	7
241	Administration for the Care and Development of the Childhood	62	391	60	223	29	962	4	10	-	-	155	1,586
266	Office of Public Security Affairs	9	25	125	155	2	1	2	4	-	-	138	185
271	Office of Information and Communication Technologies	202	27,132	13	1,046	1	1	-	-	-	-	216	28,179
272	Office of the Inspector General	39	99	15	125	-	-	-	-	-	-	54	224
273	Permit Management Office	11	50	70	176	51	109	-	-	-	-	132	335
279	COM APELATIVA SERVICIO PUBLICO	6	7	-	-	-	-	-	-	-	-	6	7
281	Office of the Electoral Comptroller	6	23	-	-	1	3	-	-	-	-	7	27
290	State Energy Office of Public Policy	-	-	21	397	764	93	129	-	-	-	511	914
298	Public Service Regulatory Board	42	142	71	94	-	-	-	-	-	-	113	236
329	Social Economic Development Office	143	738	167	2,279	114	3,844	28	1,875	2	0	454	8,738
Total		14,178	\$ 221,711	12,940	\$ 112,662	11,769	\$ 90,984	7,852	\$ 64,210	4,400	\$ 31,028	51,139	\$ 520,594