

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of September FY22 and Q1 FY22

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
September 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 September 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	\$185,539	6.50
123	Families and Children Administration	32,843	9.75
271	Office of Information and Communication Technologies	30,747	5.50
45	Department of Public Safety	29,103	1.75
25	Hacienda (entidad interna - fines de contabilidad)	27,710	5.75
Total Top Five		\$305,942	
All Other		228,502	
Total All Agencies		\$534,445	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
10	General Court of Justice	\$2,049	37.25
31	General Services Administration	5,178	11.25
123	Families and Children Administration	32,843	9.75
224	Controller Especial Report Joint Commision	4	9.25
189	Bureau of Forensic Sciences	127	8.25
Total Top Five		\$40,201	
All Other		494,243	
Total All Agencies		\$534,445	

Historical Information

	July	August	September
Total Unprocessed Invoices	\$525,883	\$524,512	\$534,445
Ending A/P Balance	685,529	703,648	675,307
Percentage of Invoices Unprocessed	77%	75%	79%
MoM Change in Unprocessed Invoices	(2.5)%	(0.3)%	1.9%

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

(figures in thousands)

ID	Agency	LTM September FY22	Unprocessed Invoices In AP Portal as of 09/30/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	12	443	\$ 2,049	N/A	37.25
14	Environmental Quality Board	111	541	3,187	2.00	5.00
15	Office of the Governor	168	823	1,910	N/A	5.00
16	Office of Management and Budget	48	93	1,654	N/A	2.00
18	Planning Board	68	85	969	N/A	1.25
21	Emergency Management and Disaster Administration Agency	-	449	4,541	N/A	N/A
22	Office of the Commissioner of Insurance	22	86	1,700	N/A	4.00
23	Department of State	120	222	785	N/A	1.75
24	Department of the Treasury	251	60	945	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	567	3,324	27,710	N/A	5.75
26	Retirement System for Government Employees and the Judiciary (Central System)	-	32	414	N/A	N/A
28	Commonwealth Election Commission	205	400	2,013	N/A	2.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	19	23	219	N/A	1.25
31	General Services Administration	50	563	5,178	N/A	11.25
34	Investigation, Prosecution and Appeals Commission	12	35	17	N/A	3.00
35	Industrial Tax Exemption Office	-	303	560	N/A	N/A
37	Civil Rights Commission	14	27	36	N/A	2.00
38	Department of Justice	296	1,637	11,425	N/A	5.50
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	583	1,366	10,044	N/A	2.25
45	Department of Public Safety	1,295	2,403	29,103	N/A	1.75
49	Department of Transportation and Public Works	402	1,798	23,867	10.00	4.50
50	Department of Natural and Environmental Resources	301	1,997	15,401	2.00	6.75
55	Department of Agriculture	110	563	1,820	N/A	5.25
60	Citizen's Advocate Office (Ombudsman)	22	20	214	N/A	1.00
62	Cooperative Development Commission	17	38	70	N/A	2.25
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	280	891	4,771	7.00	3.25
68	Labor Relations Board	11	5	14	N/A	0.50
69	Department of Consumer Affairs	77	65	79	N/A	0.75
71	Department of Health	2,569	16,832	185,539	16.00	6.50
75	Office of the Financial Institutions Commissioner	52	53	152	N/A	1.00
78	Department of Housing	199	1,374	12,704	13.00	7.00
81	Department of Education	6,457	2,897	7,305	N/A	0.50
87	Department of Sports and Recreation	251	612	7,653	6.00	2.50
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,635	1,799	9,383	19.00	1.00
96	Women's Advocate Office	55	82	433	N/A	1.50
105	Industrial Commission	56	207	941	N/A	3.75
120	Veterans Advocate Office	30	111	4,328	N/A	3.75
122	Department of the Family	443	2,619	26,284	4.00	6.00
123	Families and Children Administration	296	2,848	32,843	3.00	9.75
124	Minors Support Administration	63	213	4,733	2.00	3.25
126	Vocational Rehabilitation Administration	565	2,439	6,649	N/A	4.25
127	Administration for Socioeconomic Development of the Family	197	770	13,078	3.00	4.00

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

(figures in thousands)

ID	Agency	LTM September FY22	Unprocessed Invoices In AP Portal as of 09/30/2021		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	824	673	11,008	6.00	0.75
139	Parole Board	15	12	13	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	421	490	989	N/A	1.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	70	187	N/A	4.00
155	State Historic Preservation Office	23	78	256	N/A	3.50
189	Bureau of Forensic Sciences	3	26	127	N/A	8.25
220	Correctional Health	23	60	302	2.00	2.75
221	Emergency Medical Services Corps	-	1	0	N/A	N/A
224	Controller Especial Report Joint Commision	2	17	4	N/A	9.25
226	Joint Special Counsel on Legislative Donations	15	55	108	N/A	3.50
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	18	13	4	N/A	0.75
241	Administration for the Care and Development of the Childhood	188	255	2,730	N/A	1.25
242	PPD Central Committee	7	26	427	N/A	4.00
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	28	154	392	N/A	5.50
271	Office of Information and Communication Technologies	41	227	30,747	N/A	5.50
272	Office of the Inspector General	-	142	402	N/A	N/A
273	Permit Management Office	-	164	470	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	13	7	21	N/A	0.50
281	Office of the Electoral Comptroller	16	3	25	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	120	336	670	N/A	2.75
311	Gaming Commission	448	142	7,218	N/A	0.25
329	Social Economic Development Office	105	448	9,870	N/A	4.25
Total unprocessed invoices (September 30, 2021)				\$ 534,445		
Ending A/P Balance (September 30, 2021)				\$ 675,307		
% invoices unprocessed (September 30, 2021)				79.1%		
Total unprocessed invoices (August 31, 2021)				\$ 524,512		
Ending A/P Balance (August 31, 2021)				\$ 703,648		
% invoices unprocessed (August 31, 2021)				74.5%		
Increase / (Decrease) in total unprocessed invoices from prior month				1.9%		

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 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	111	\$ 488	328	\$ 1,559	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	443	\$ 2,049
14	Environmental Quality Board	44	890	148	1,432	151	598	151	146	47	121	-	-	541	3,187
15	Office of the Governor	47	249	136	307	154	218	309	456	176	681	1	0	823	1,910
16	Office of Management and Budget	55	235	29	974	6	444	2	0	1	0	-	-	93	1,654
18	Planning Board	26	798	32	122	12	33	9	4	6	12	-	-	85	969
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	17	156	29	574	15	381	14	560	4	7	7	22	86	1,700
23	Department of State	80	332	55	206	47	208	34	33	5	6	1	0	222	785
24	Department of the Treasury	60	945	-	-	-	-	-	-	-	-	-	-	60	945
25	Hacienda (entidad interna - fines de contabilidad)	225	974	1,063	12,615	820	6,996	932	6,355	266	751	18	20	3,324	27,710
26	Retirement System for Government Employees and the Judiciary (Central System)	6	88	26	326	-	-	-	-	-	-	-	-	32	414
28	Commonwealth Election Commission	73	403	202	1,422	42	90	28	30	52	65	3	3	400	2,013
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	199	8	9	6	5	1	0	1	5	-	-	23	219
31	General Services Administration	70	781	83	856	69	2,020	96	731	243	781	2	9	563	5,178
34	Investigation, Prosecution and Appeals Commission	5	3	8	2	5	1	14	11	3	1	-	-	35	17
35	Industrial Tax Exemption Office	4	1	17	11	133	201	145	343	4	3	-	-	303	560
37	Civil Rights Commission	1	2	9	12	8	8	7	5	2	9	-	-	27	36
38	Department of Justice	126	1,171	422	4,133	370	2,744	499	2,884	219	492	1	2	1,637	11,425
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	225	1,948	826	5,948	292	2,001	18	95	5	52	-	-	1,366	10,044
45	Department of Public Safety	511	10,791	848	10,608	814	6,784	133	843	96	76	1	2	2,403	29,103
49	Department of Transportation and Public Works	109	3,081	306	2,435	443	3,826	439	6,706	324	6,805	177	1,014	1,798	23,867
50	Department of Natural and Environmental Resources	284	4,232	653	7,229	625	2,660	336	981	56	278	43	21	1,997	15,401
55	Department of Agriculture	37	165	234	343	139	909	147	401	6	2	-	-	563	1,820
60	Citizen's Advocate Office (Ombudsman)	8	165	8	44	2	5	2	0	-	-	-	-	20	214
62	Cooperative Development Commission	6	33	17	7	2	11	12	19	-	-	1	0	38	70
65	Public Services Commission	-	-	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	149	1,852	330	1,279	330	1,511	56	79	25	26	1	24	891	4,771
68	Labor Relations Board	4	14	1	0	-	-	-	-	-	-	-	-	5	14
69	Department of Consumer Affairs	8	8	8	3	21	46	24	20	4	2	-	-	65	79
71	Department of Health	2,976	46,320	3,855	53,966	2,759	28,480	2,935	21,483	1,858	17,897	2,449	17,393	16,832	185,539
75	Office of the Financial Institutions Commissioner	12	18	25	83	8	26	7	25	1	0	-	-	53	152
78	Department of Housing	235	2,704	826	6,941	308	2,407	2	652	3	0	-	-	1,374	12,704
81	Department of Education	-	-	105	409	144	399	483	2,142	1,390	3,062	775	1,293	2,897	7,305
87	Department of Sports and Recreation	100	100	86	4,108	66	1,756	118	157	222	1,494	20	37	612	7,653
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	656	5,116	493	2,941	203	277	155	405	198	548	94	97	1,799	9,383
96	Women's Advocate Office	12	80	44	307	11	14	13	32	2	0	-	-	82	433
105	Industrial Commission	77	170	37	104	37	273	36	60	20	334	-	-	207	941
120	Veterans Advocate Office	5	504	27	2,268	47	964	24	532	8	59	-	-	111	4,328
122	Department of the Family	350	3,112	656	8,011	694	10,649	626	3,102	292	1,410	1	0	2,619	26,284
123	Families and Children Administration	228	3,855	996	8,320	553	8,050	741	10,845	156	1,620	174	153	2,848	32,843
124	Minors Support Administration	54	1,536	43	1,296	45	547	50	806	20	547	1	2	213	4,733
126	Vocational Rehabilitation Administration	505	2,192	523	1,209	485	1,429	617	1,160	301	654	8	4	2,439	6,649
127	Administration for Socioeconomic Development of the Family	198	3,471	144	1,719	233	2,361	90	2,260	74	3,018	31	249	770	13,078
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	237	3,392	286	5,662	105	1,718	9	207	21	23	15	6	673	11,008
139	Parole Board	4	3	3	5	-	-	2	1	2	4	1	0	12	13
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	278	493	145	272	24	43	37	174	6	7	-	-	490	989
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	24	105	7	66	3	2	16	5	20	9	-	-	70	187
155	State Historic Preservation Office	30	46	19	68	21	119	7	22	1	1	-	-	78	256
189	Bureau of Forensic Sciences	26	127	-	-	-	-	-	-	-	-	-	-	26	127
220	Correctional Health	11	133	34	140	15	29	-	-	-	-	-	-	60	302
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 30, 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
224	Controller Especial Report Joint Commision	2	1	11	2	4	1	-	-	-	-	-	-	17	4
226	Joint Special Counsel on Legislative Donations	1	2	15	7	21	64	11	17	7	18	-	-	55	108
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	11	4	2	0	-	-	-	-	-	-	-	-	13	4
241	Administration for the Care and Development of the Childhood	103	786	76	787	42	185	30	962	4	10	-	-	255	2,730
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	6	202	19	30	125	155	2	1	2	4	-	-	154	392
271	Office of Information and Communication Technologies	30	765	182	28,926	14	1,056	1	1	-	-	-	-	227	30,747
272	Office of the Inspector General	17	103	110	174	15	125	-	-	-	-	-	-	142	402
273	Permit Management Office	8	33	35	153	70	176	51	109	-	-	-	-	164	470
279	COM APELATIVA SERVICIO PUBLICO	7	21	-	-	-	-	-	-	-	-	-	-	7	21
281	Office of the Electoral Comptroller	2	22	-	-	-	-	1	3	-	-	-	-	3	25
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	137	196	129	385	70	90	-	-	-	-	-	-	336	670
311	Gaming Commission	114	6,956	28	262	-	-	-	-	-	-	-	-	142	7,218
329	Social Economic Development Office	29	331	133	1,630	141	2,186	115	3,847	28	1,875	2	0	448	9,870
Total		8,916	\$ 113,057	15,235	\$ 183,984	11,368	\$ 99,029	10,523	\$ 73,294	6,672	\$ 44,669	3,952	\$ 20,412	56,666	\$ 534,445