

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of September FY21 and Q1 FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
September 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 September 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	\$177,128	7.50
123	Families and Children Administration	26,019	7.25
25	Hacienda (entidad interna - fines de contabilidad)	23,445	6.25
49	Department of Transportation and Public Works	20,713	5.00
271	Office of Information and Communication Technologies	20,213	N/A
Total Top Five		\$267,519	
All Other		181,533	
Total All Agencies		\$449,051	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
65	Public Services Commission	\$270	80.75
42	Puerto Rico Firefighters Corps	64	66.00
21	Emergency Management and Disaster Administration Agency	4,369	50.25
40	Puerto Rico Police Department	1,051	17.75
31	General Services Administration	5,413	13.50
Total Top Five		\$11,167	
All Other		437,884	
Total All Agencies		\$449,051	

Historical Information

	Jul	Aug	Sep
Total Unprocessed Invoices	\$446,134	\$449,787	\$449,051
Ending A/P Balance	604,879	652,528	616,191
Percentage of Invoices Unprocessed	74%	69%	73%
MoM Change in Unprocessed Invoices	N/A	0.8%	(0.2)%

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

(figures in thousands)

ID	Agency	LTM September FY21	Unprocessed Invoices In AP Portal as of 09/30/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
14	Environmental Quality Board	150	438	\$ 1,282	2.00	3.00
15	Office of the Governor	139	657	1,431	N/A	4.75
16	Office of Management and Budget	72	41	218	N/A	0.50
18	Planning Board	48	82	834	N/A	1.75
21	Emergency Management and Disaster Administration Agency	9	436	4,369	N/A	50.25
22	Office of the Commissioner of Insurance	30	64	1,177	N/A	2.00
23	Department of State	121	144	611	N/A	1.25
24	Department of the Treasury	270	102	12,572	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	444	2,819	23,445	N/A	6.25
28	Commonwealth Election Commission	161	698	3,170	N/A	4.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	13	27	58	N/A	2.00
31	General Services Administration	32	429	5,413	N/A	13.50
34	Investigation, Prosecution and Appeals Commission	9	31	15	N/A	3.50
35	Industrial Tax Exemption Office	-	290	555	N/A	N/A
37	Civil Rights Commission	14	24	36	N/A	1.75
38	Department of Justice	280	1,370	10,425	N/A	5.00
40	Puerto Rico Police Department	34	598	1,051	N/A	17.75
42	Puerto Rico Firefighters Corps	2	99	64	N/A	66.00
43	Puerto Rico National Guard	504	759	3,854	N/A	1.50
45	Department of Public Safety	1,256	2,228	12,611	N/A	1.75
49	Department of Transportation and Public Works	305	1,510	20,713	10.00	5.00
50	Department of Natural and Environmental Resources	188	1,429	6,552	2.00	7.50
55	Department of Agriculture	74	468	1,561	N/A	6.25
60	Citizen's Advocate Office (Ombudsman)	15	12	21	N/A	0.75
62	Cooperative Development Commission	16	25	68	N/A	1.50
65	Public Services Commission	2	155	270	N/A	80.75
67	Department of Labor and Human Resources	333	610	4,062	7.00	1.75
68	Labor Relations Board	12	4	14	N/A	0.25
69	Department of Consumer Affairs	76	71	100	N/A	1.00
71	Department of Health	2,078	15,603	177,128	16.00	7.50
75	Office of the Financial Institutions Commissioner	57	39	509	N/A	0.75
78	Department of Housing	101	629	8,296	13.00	6.25
81	Department of Education	9,042	3,211	9,303	N/A	0.25
87	Department of Sports and Recreation	187	558	7,913	6.00	3.00
89	Horse Racing Industry and Sport Administration	102	62	245	N/A	0.50
95	Mental Health and Addiction Services Administration	1,416	1,839	7,304	19.00	1.25
96	Women's Advocate Office	48	48	245	N/A	1.00
105	Industrial Commission	51	162	820	N/A	3.25
120	Veterans Advocate Office	46	93	1,562	N/A	2.00
122	Department of the Family	382	1,973	19,111	4.00	5.25
123	Families and Children Administration	260	1,867	26,019	3.00	7.25
124	Minors Support Administration	62	217	3,402	2.00	3.50
126	Vocational Rehabilitation Administration	546	1,979	5,524	N/A	3.75
127	Administration for Socioeconomic Development of the Family	243	788	14,459	3.00	N/A
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	25	217	2,025	N/A	N/A

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

(figures in thousands)

ID	Agency	LTM September FY21	Unprocessed Invoices In AP Portal as of 09/30/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
137	Department of Correction and Rehabilitation	938	609	10,246	6.00	N/A
139	Parole Board	12	14	13	N/A	N/A
141	Telecommunication's Regulatory Board	1	129	354	N/A	N/A
152	Elderly and Retired People Advocate Office	519	166	525	N/A	N/A
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	17	47	99	N/A	N/A
155	State Historic Preservation Office	22	54	373	N/A	N/A
220	Correctional Health	34	12	32	2.00	N/A
224	Controller Especial Report Joint Comission	3	8	2	N/A	N/A
226	Joint Special Counsel on Legislative Donations	16	48	80	N/A	N/A
231	Health Advocate Office	16	14	8	N/A	N/A
241	Administration for the Care and Development of the Childhood	122	147	1,574	N/A	N/A
266	Office of Public Security Affairs	25	131	162	N/A	N/A
271	Office of Information and Communication Technologies	4	131	20,213	N/A	N/A
272	Office of the Inspector General	25	34	177	N/A	N/A
273	Permit Management Office	-	128	311	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	12	4	2	N/A	N/A
281	Office of the Electoral Comptroller	15	4	18	N/A	N/A
290	State Energy Office of Public Policy	1	511	914	N/A	N/A
298	Public Service Regulatory Board	93	88	256	N/A	N/A
329	Social Economic Development Office	78	386	13,230	N/A	N/A
Total unprocessed invoices (September 30, 2020)				\$	449,051	
Ending A/P Balance (September 30, 2020)				\$	616,191	
% invoices unprocessed (September 30, 2020)					72.9%	
Total unprocessed invoices (August 31, 2020)				\$	449,787	
Ending A/P Balance (August 31, 2020)				\$	652,528	
% invoices unprocessed (August 31, 2020)					68.9%	
Increase / (Decrease) in total unprocessed invoices from prior month						(0.2)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 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
14	Environmental Quality Board	68	314	171	700	152	147	47	121	-	-	438	1,282
15	Office of the Governor	31	58	140	235	309	456	176	681	1	0	657	1,431
16	Office of Management and Budget	28	197	8	18	4	2	1	0	-	-	41	218
18	Planning Board	42	776	25	42	9	4	6	12	-	-	82	834
21	Emergency Management and Disaster Administration Agency	16	65	271	1,883	75	1,491	73	930	1	0	436	4,369
22	Office of the Commissioner of Insurance	22	183	16	381	14	560	4	7	8	45	64	1,177
23	Department of State	47	237	54	305	37	62	5	6	1	0	144	611
24	Department of the Treasury	102	12,572	-	-	-	-	-	-	-	-	102	12,572
25	Hacienda (entidad interna - fines de contabilidad)	458	7,700	1,134	8,610	932	6,355	277	759	18	20	2,819	23,445
28	Commonwealth Election Commission	309	2,696	65	111	67	70	251	287	6	6	698	3,170
30	Office of Administration and Transformation of Human Resources in the Government	17	46	8	7	1	0	1	5	-	-	27	58
31	General Services Administration	18	1,861	69	2,025	97	738	243	781	2	9	429	5,413
34	Investigation, Prosecution and Appeals Commission	5	2	9	2	14	11	3	1	-	-	31	15
35	Industrial Tax Exemption Office	7	8	134	201	145	343	4	3	-	-	290	555
37	Civil Rights Commission	7	14	8	8	7	5	2	9	-	-	24	36
38	Department of Justice	250	4,096	385	2,925	512	2,908	222	494	1	2	1,370	10,425
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	436	1,590	301	2,119	17	93	5	52	-	-	759	3,854
45	Department of Public Safety	1,171	3,404	851	8,308	114	825	91	72	1	2	2,228	12,611
49	Department of Transportation and Public Works	112	1,308	465	4,775	429	6,630	327	6,986	177	1,014	1,510	20,713
50	Department of Natural and Environmental Resources	277	1,678	723	3,640	331	2,777	55	277	43	21	1,429	6,552
55	Department of Agriculture	62	121	242	1,028	158	410	6	2	-	-	468	1,561
60	Citizen's Advocate Office (Ombudsman)	8	15	2	5	2	0	-	-	-	-	12	21
62	Cooperative Development Commission	9	36	3	12	12	19	-	-	1	0	25	68
65	Public Services Commission	-	-	70	102	31	129	54	38	-	-	155	270
67	Department of Labor and Human Resources	173	2,283	339	1,608	61	105	36	42	1	24	610	4,062
68	Labor Relations Board	4	14	-	-	-	-	-	-	-	-	4	14
69	Department of Consumer Affairs	19	26	24	52	24	20	4	2	-	-	71	100
71	Department of Health	3,095	40,411	3,290	35,062	3,701	36,989	2,656	36,821	2,861	27,845	15,603	177,128
75	Office of the Financial Institutions Commissioner	22	404	9	80	7	25	1	0	-	-	39	509
78	Department of Housing	239	3,978	370	3,541	16	766	4	11	-	-	629	8,296
81	Department of Education	202	882	265	572	556	3,354	1,400	3,075	788	1,419	3,211	9,303
87	Department of Sports and Recreation	127	4,340	71	1,885	118	157	222	1,494	20	37	558	7,913
89	Horse Racing Industry and Sport Administration	44	83	17	160	1	2	-	-	-	-	62	245
95	Mental Health and Addiction Services Administration	436	4,527	351	888	573	1,156	373	635	106	99	1,839	7,304
96	Women's Advocate Office	14	123	17	70	15	51	2	0	-	-	48	245
105	Industrial Commission	58	136	48	289	36	60	20	334	-	-	162	820
120	Veterans Advocate Office	14	6	47	964	24	532	8	59	-	-	93	1,562
122	Department of the Family	283	3,508	746	10,849	648	3,164	295	1,590	1	0	1,973	19,111
123	Families and Children Administration	208	4,639	578	8,655	747	10,943	161	1,630	173	151	1,867	26,019
124	Minors Support Administration	24	711	62	1,115	86	946	44	628	1	2	217	3,402
126	Vocational Rehabilitation Administration	317	1,843	666	1,681	657	1,322	319	665	20	12	1,979	5,524
127	Administration for Socioeconomic Development of the Family	211	3,946	367	4,714	103	2,467	76	3,083	31	249	788	14,459
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	328	4,706	236	5,308	10	207	20	19	15	6	609	10,246
139	Parole Board	7	5	-	-	2	1	4	7	1	0	14	13
141	Telecommunication's Regulatory Board	16	73	98	266	14	15	1	1	-	-	129	354
152	Elderly and Retired People Advocate Office	85	251	37	93	38	174	6	7	-	-	166	525
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	73	5	12	16	5	20	9	-	-	47	99
155	State Historic Preservation Office	27	231	19	118	7	22	1	1	-	-	54	373
220	Correctional Health	3	14	9	18	-	-	-	-	-	-	12	32
224	Controller Especial Report Joint Commission	3	1	5	1	-	-	-	-	-	-	8	2
226	Joint Special Counsel on Legislative Donations	9	6	21	39	11	17	7	18	-	-	48	80
231	Health Advocate Office	14	8	-	-	-	-	-	-	-	-	14	8
241	Administration for the Care and Development of the Childhood	54	358	59	244	30	962	4	10	-	-	147	1,574
266	Office of Public Security Affairs	2	2	125	155	2	1	2	4	-	-	131	162
271	Office of Information and Communication Technologies	118	19,167	12	1,046	1	1	-	-	-	-	131	20,213
272	Office of the Inspector General	19	52	15	125	-	-	-	-	-	-	34	177
273	Permit Management Office	7	27	70	176	51	109	-	-	-	-	128	311
279	COM APELATIVA SERVICIO PUBLICO	4	2	-	-	-	-	-	-	-	-	4	2
281	Office of the Electoral Comptroller	3	15	-	-	1	3	-	-	-	-	4	18
290	State Energy Office of Public Policy	-	-	21	21	397	764	93	129	-	-	511	914
298	Public Service Regulatory Board	19	173	69	83	-	-	-	-	-	-	88	256
329	Social Economic Development Office	81	5,172	161	2,338	114	3,844	28	1,875	2	0	386	13,230
Total		9,798	\$ 141,171	13,495	\$ 120,984	11,953	\$ 91,562	7,925	\$ 64,310	4,404	\$ 31,025	47,575	\$ 449,051