

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of December FY22 and Q2 FY22

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
December 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 December 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	\$196,843	6.00
123	Families and Children Administration	35,795	10.00
271	Office of Information and Communication Technologies	32,900	4.75
25	Hacienda (entidad interna - fines de contabilidad)	28,213	5.50
122	Department of the Family	24,635	5.50
Total Top Five		\$318,386	
All Other		231,862	
Total All Agencies		\$550,248	

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	\$2,533	41.75
224	Controller Especial Report Joint Commision	5	17.50
221	Emergency Medical Services Corps	0	12.00
123	Families and Children Administration	35,795	10.00
31	General Services Administration	4,952	9.75
Total Top Five		\$43,284	
All Other		506,964	
Total All Agencies		\$550,248	

Historical Information

	October	November	November
Total Unprocessed Invoices	\$586,536	\$579,797	\$550,248
Ending A/P Balance	711,379	702,217	711,996
Percentage of Invoices Unprocessed	82%	83%	77%
MoM Change in Unprocessed Invoices	9.7%	(1.1)%	(5.1)%

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

(figures in thousands)

ID	Agency	LTM December FY22	Unprocessed Invoices In AP Portal as of 12/31/2021		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
10	General Court of Justice	14	563	\$ 2,533	N/A	41.75
14	Environmental Quality Board	107	568	3,741	2.00	5.25
15	Office of the Governor	178	842	1,900	N/A	4.75
16	Office of Management and Budget	52	78	1,931	N/A	1.50
18	Planning Board	69	92	1,069	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	24	80	1,778	N/A	3.25
23	Department of State	122	203	690	N/A	1.75
24	Department of the Treasury	252	41	2,236	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	617	3,324	28,213	N/A	5.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	39	525	N/A	N/A
28	Commonwealth Election Commission	149	404	2,064	N/A	2.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	22	176	N/A	1.25
31	General Services Administration	58	567	4,952	N/A	9.75
34	Investigation, Prosecution and Appeals Commission	12	33	17	N/A	2.75
35	Industrial Tax Exemption Office	-	305	560	N/A	N/A
37	Civil Rights Commission	14	33	47	N/A	2.50
38	Department of Justice	302	1,690	11,917	N/A	5.50
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	524	1,418	11,225	N/A	2.75
45	Department of Public Safety	1,272	2,660	23,730	N/A	2.00
49	Department of Transportation and Public Works	386	1,924	22,201	10.00	5.00
50	Department of Natural and Environmental Resources	307	2,121	14,742	2.00	7.00
55	Department of Agriculture	117	495	1,794	N/A	4.25
60	Citizen's Advocate Office (Ombudsman)	22	19	61	N/A	0.75
62	Cooperative Development Commission	24	32	37	N/A	1.25
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	295	1,033	8,215	7.00	3.50
68	Labor Relations Board	11	5	36	N/A	0.50
69	Department of Consumer Affairs	78	67	77	N/A	0.75
71	Department of Health	2,693	16,451	196,843	16.00	6.00
75	Office of the Financial Institutions Commissioner	56	46	107	N/A	0.75
78	Department of Housing	211	1,456	11,892	13.00	7.00
81	Department of Education	7,193	2,902	7,377	N/A	0.50
87	Department of Sports and Recreation	261	591	8,112	6.00	2.25
89	Horse Racing Industry and Sport Administration	-	59	233	N/A	N/A
95	Mental Health and Addiction Services Administration	1,723	1,642	6,375	19.00	1.00
96	Women's Advocate Office	59	68	358	N/A	1.25
105	Industrial Commission	52	257	1,068	N/A	5.00
120	Veterans Advocate Office	31	111	3,826	N/A	3.50
122	Department of the Family	445	2,426	24,635	4.00	5.50
123	Families and Children Administration	305	3,028	35,795	3.00	10.00
124	Minors Support Administration	61	243	6,006	2.00	4.00
126	Vocational Rehabilitation Administration	565	2,417	5,459	N/A	4.25
127	Administration for Socioeconomic Development of the Family	205	663	15,460	3.00	3.25

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

(figures in thousands)

ID	Agency	LTM December FY22	Unprocessed Invoices In AP Portal as of 12/31/2021		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	-	216	2,025	N/A	N/A
137	Department of Correction and Rehabilitation	827	657	12,178	6.00	0.75
139	Parole Board	14	13	22	N/A	1.00
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	438	397	691	N/A	1.00
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	15	71	100	N/A	4.75
155	State Historic Preservation Office	23	77	315	N/A	3.25
189	Bureau of Forensic Sciences	20	44	875	N/A	2.25
220	Correctional Health	18	57	639	2.00	3.25
221	Emergency Medical Services Corps	0	1	0	N/A	12.00
224	Controller Especial Report Joint Commision	1	19	5	N/A	17.50
226	Joint Special Counsel on Legislative Donations	14	57	112	N/A	4.25
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	19	14	2	N/A	0.75
241	Administration for the Care and Development of the Childhood	206	240	2,740	N/A	1.25
242	PPD Central Committee	-	26	427	N/A	N/A
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	27	157	237	N/A	5.75
271	Office of Information and Communication Technologies	48	233	32,900	N/A	4.75
272	Office of the Inspector General	-	151	419	N/A	N/A
273	Permit Management Office	-	173	504	N/A	N/A
281	Office of the Electoral Comptroller	15	1	3	N/A	-
290	State Energy Office of Public Policy	-	799	1,180	N/A	N/A
291	Proyecto Dignidad	-	3	1	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	118	413	659	N/A	3.50
311	Gaming Commission	443	136	7,752	N/A	0.25
329	Social Economic Development Office	98	454	9,591	N/A	4.50
Total unprocessed invoices (December 31, 2021)				\$ 550,248		
Ending A/P Balance (December 31, 2021)				\$ 711,996		
% invoices unprocessed (December 31, 2021)						77.3%
Total unprocessed invoices (November 30, 2021)				\$ 579,797		
Ending A/P Balance (November 30, 2021)				\$ 702,217		
% invoices unprocessed (November 30, 2021)						82.6%
Increase / (Decrease) in total unprocessed invoices from prior month						(5.1)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 31, 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	231	\$ 971	328	\$ 1,559	1	\$ 0	1	\$ 0	2	\$ 1	-	\$ -	563	\$ 2,533
14	Environmental Quality Board	72	1,446	148	1,430	150	598	151	146	47	121	-	-	568	3,741
15	Office of the Governor	66	238	136	307	154	218	309	456	176	681	1	0	842	1,900
16	Office of Management and Budget	40	513	29	974	6	444	2	0	1	0	-	-	78	1,931
18	Planning Board	34	923	31	97	12	33	9	4	6	12	-	-	92	1,069
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	11	235	29	574	15	381	14	560	4	7	7	22	80	1,778
23	Department of State	49	229	54	204	47	208	38	39	14	9	1	0	203	690
24	Department of the Treasury	41	2,236	-	-	-	-	-	-	-	-	-	-	41	2,236
25	Hacienda (entidad interna - fines de contabilidad)	490	3,445	812	10,672	810	6,970	929	6,355	265	751	18	20	3,324	28,213
26	Retirement System for Government Employees and the Judiciary (Central System)	13	200	26	326	-	-	-	-	-	-	-	-	39	525
28	Commonwealth Election Commission	77	454	202	1,422	42	90	28	30	52	65	3	3	404	2,064
30	Office of Administration and Transformation of Human Resources in the Government of PR	7	156	7	8	6	5	1	0	1	5	-	-	22	176
31	General Services Administration	76	596	82	852	68	1,982	96	731	243	781	2	9	567	4,952
34	Investigation, Prosecution and Appeals Commission	3	2	8	2	5	1	14	11	3	1	-	-	33	17
35	Industrial Tax Exemption Office	6	2	17	11	133	201	145	343	4	3	-	-	305	560
37	Civil Rights Commission	7	13	9	12	8	8	7	5	2	9	-	-	33	47
38	Department of Justice	185	1,863	421	4,109	369	2,632	495	2,818	219	492	1	2	1,690	11,917
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	24	15	-	-	99	64
43	Puerto Rico National Guard	276	2,768	823	6,305	295	2,004	18	95	6	52	-	-	1,418	11,225
45	Department of Public Safety	773	5,611	834	10,424	823	6,774	133	843	96	76	1	2	2,660	23,730
49	Department of Transportation and Public Works	241	1,524	304	2,393	439	3,758	439	6,706	324	6,805	177	1,014	1,924	22,201
50	Department of Natural and Environmental Resources	443	5,800	626	5,038	617	2,625	336	981	56	278	43	21	2,121	14,742
55	Department of Agriculture	68	228	138	258	136	905	147	401	6	2	-	-	495	1,794
60	Citizen's Advocate Office (Ombudsman)	7	12	8	44	2	5	2	0	-	-	-	-	19	61
62	Cooperative Development Commission	-	-	17	7	2	11	12	19	-	-	1	0	32	37
65	Public Services Commission	-	-	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	290	5,308	331	1,267	330	1,511	56	79	25	26	1	24	1,033	8,215
68	Labor Relations Board	4	35	1	0	-	-	-	-	-	-	-	-	5	36
69	Department of Consumer Affairs	10	6	8	3	21	46	24	20	4	2	-	-	67	77
71	Department of Health	3,314	41,431	3,716	52,604	2,746	28,917	2,874	21,972	1,591	37,760	2,210	14,159	16,451	196,843
75	Office of the Financial Institutions Commissioner	8	11	22	46	8	26	7	25	1	0	-	-	46	107
78	Department of Housing	325	2,017	820	6,850	306	2,373	2	652	3	0	-	-	1,456	11,892
81	Department of Education	5	61	101	407	146	401	483	2,142	1,392	3,073	775	1,293	2,902	7,377
87	Department of Sports and Recreation	82	565	83	4,103	66	1,756	118	157	222	1,494	20	37	591	8,112
89	Horse Racing Industry and Sport Administration	-	-	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	638	3,419	385	1,637	203	277	126	398	196	548	94	97	1,642	6,375
96	Women's Advocate Office	8	36	41	289	8	6	10	27	1	0	-	-	68	358
105	Industrial Commission	127	297	37	104	37	273	36	60	20	334	-	-	257	1,068
120	Veterans Advocate Office	6	3	27	2,268	46	963	24	532	8	59	-	-	111	3,826
122	Department of the Family	438	2,666	589	7,524	615	10,365	553	2,815	230	1,265	1	0	2,426	24,635
123	Families and Children Administration	412	6,840	996	8,306	551	8,048	740	10,839	156	1,620	173	142	3,028	35,795
124	Minors Support Administration	84	2,809	43	1,296	45	547	50	806	20	547	1	2	243	6,006
126	Vocational Rehabilitation Administration	526	1,162	479	1,049	487	1,430	616	1,159	301	654	8	4	2,417	5,459
127	Administration for Socioeconomic Development of the Family	119	5,928	126	1,657	223	2,348	90	2,260	74	3,018	31	249	663	15,460
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	-	-	-	-	58	1,129	80	630	52	215	26	51	216	2,025
137	Department of Correction and Rehabilitation	279	5,607	243	4,672	90	1,664	9	207	21	23	15	6	657	12,178
139	Parole Board	5	10	3	7	-	-	2	1	2	4	1	0	13	22
141	Telecommunication's Regulatory Board	-	-	18	145	98	266	14	15	1	1	-	-	131	427
152	Elderly and Retired People Advocate Office	200	260	131	208	23	42	37	174	6	7	-	-	397	691
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	27	22	6	64	2	0	16	5	20	9	-	-	71	100
155	State Historic Preservation Office	29	105	19	68	21	119	7	22	1	1	-	-	77	315
189	Bureau of Forensic Sciences	40	861	3	7	1	8	-	-	-	-	-	-	44	875
220	Correctional Health	24	511	23	107	10	21	-	-	-	-	-	-	57	639
221	Emergency Medical Services Corps	1	0	-	-	-	-	-	-	-	-	-	-	1	0

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 31, 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 Comission	4	1	11	2	4	1	-	-	-	-	-	-	19	5
226	Joint Special Counsel on Legislative Donations	3	6	15	7	21	64	11	17	7	18	-	-	57	112
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	13	2	1	0	-	-	-	-	-	-	-	-	14	2
241	Administration for the Care and Development of the Childhood	93	848	71	735	42	185	30	962	4	10	-	-	240	2,740
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	9	48	19	30	125	155	2	1	2	4	-	-	157	237
271	Office of Information and Communication Technologies	35	2,828	183	29,016	14	1,056	1	1	-	-	-	-	233	32,900
272	Office of the Inspector General	26	120	110	174	15	125	-	-	-	-	-	-	151	419
273	Permit Management Office	17	66	35	153	70	176	51	109	-	-	-	-	173	504
281	Office of the Electoral Comptroller	-	-	-	-	-	-	1	3	-	-	-	-	1	3
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	215	185	128	384	70	90	-	-	-	-	-	-	413	659
311	Gaming Commission	119	7,493	17	259	-	-	-	-	-	-	-	-	136	7,752
329	Social Economic Development Office	25	187	147	1,634	137	2,048	115	3,847	28	1,875	2	0	454	9,591
Total		10,908	\$ 121,375	14,374	\$ 175,245	11,221	\$ 98,642	10,351	\$ 73,418	6,350	\$ 64,400	3,712	\$ 17,168	56,916	\$ 550,248