

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of March FY21 and Q3 FY21

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
March 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 March 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	\$209,216	7.75
329	Social Economic Development Office	46,209	6.00
123	Families and Children Administration	29,657	9.75
49	Department of Transportation and Public Works	26,109	6.25
45	Department of Public Safety	25,498	2.25
Total Top Five		\$336,689	
All Other		240,416	
Total All Agencies		\$577,105	

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	\$806	15.50
31	General Services Administration	4,230	13.50
55	Department of Agriculture	1,694	11.00
123	Families and Children Administration	29,657	9.75
271	Office of Information and Communication Technologies	24,785	8.50
Total Top Five		\$61,173	
All Other		515,932	
Total All Agencies		\$577,105	

Historical Information

	Jan	Feb	Mar
Total Unprocessed Invoices	\$586,455	\$590,678	\$577,105
Ending A/P Balance	753,664	682,642	684,552
Percentage of Invoices Unprocessed	78%	87%	84%
MoM Change in Unprocessed Invoices	N/A	0.7%	(2.3)%

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

(figures in thousands)

ID	Agency	LTM March FY21	Unprocessed Invoices In AP Portal as of 03/31/2021		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	173	\$ 806	N/A	15.50
14	Environmental Quality Board	109	505	2,549	2.00	4.75
15	Office of the Governor	137	777	1,660	N/A	5.75
16	Office of Management and Budget	57	96	2,289	N/A	1.75
18	Planning Board	60	70	504	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	23	67	1,424	N/A	3.00
23	Department of State	109	259	1,480	N/A	2.25
24	Department of the Treasury	254	92	7,892	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	457	2,970	24,482	N/A	6.50
26	Retirement System for Government Employees and the Judiciary (Central System)	-	13	125	N/A	N/A
28	Commonwealth Election Commission	230	866	4,919	N/A	3.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	16	22	67	N/A	1.50
31	General Services Administration	35	469	4,230	N/A	13.50
34	Investigation, Prosecution and Appeals Commission	9	50	20	N/A	5.50
35	Industrial Tax Exemption Office	-	297	558	N/A	N/A
37	Civil Rights Commission	13	23	32	N/A	1.75
38	Department of Justice	259	1,611	9,719	N/A	6.25
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	538	1,055	8,465	N/A	2.00
45	Department of Public Safety	1,228	2,881	25,498	N/A	2.25
49	Department of Transportation and Public Works	289	1,794	26,109	10.00	6.25
50	Department of Natural and Environmental Resources	224	1,720	12,486	2.00	7.75
55	Department of Agriculture	54	601	1,694	N/A	11.00
60	Citizen's Advocate Office (Ombudsman)	16	19	36	N/A	1.25
62	Cooperative Development Commission	14	31	128	N/A	2.25
65	Public Services Commission	-	155	302	N/A	N/A
67	Department of Labor and Human Resources	288	872	6,221	7.00	3.00
68	Labor Relations Board	13	4	14	N/A	0.25
69	Department of Consumer Affairs	72	65	83	N/A	1.00
71	Department of Health	2,245	17,517	209,216	16.00	7.75
75	Office of the Financial Institutions Commissioner	38	48	157	N/A	1.25
78	Department of Housing	138	849	8,322	13.00	6.25
81	Department of Education	6,296	3,655	20,012	N/A	0.50
87	Department of Sports and Recreation	190	553	8,888	6.00	3.00
89	Horse Racing Industry and Sport Administration	54	59	233	N/A	1.00
95	Mental Health and Addiction Services Administration	1,411	2,126	7,969	19.00	1.50
96	Women's Advocate Office	49	62	305	N/A	1.25
105	Industrial Commission	48	218	1,100	N/A	4.50
120	Veterans Advocate Office	30	101	1,567	N/A	3.25
122	Department of the Family	391	2,326	23,166	4.00	6.00
123	Families and Children Administration	244	2,377	29,657	3.00	9.75
124	Minors Support Administration	65	182	3,969	2.00	2.75
126	Vocational Rehabilitation Administration	475	2,210	5,764	N/A	4.75
127	Administration for Socioeconomic Development of the Family	235	760	12,088	3.00	3.25

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

(figures in thousands)

ID	Agency	LTM March FY21	Unprocessed Invoices In AP Portal as of 03/31/2021		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	865	764	14,993	6.00	1.00
139	Parole Board	14	9	9	N/A	0.75
141	Telecommunication's Regulatory Board	-	131	427	N/A	N/A
152	Elderly and Retired People Advocate Office	495	312	743	N/A	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	16	51	94	N/A	3.00
155	State Historic Preservation Office	23	65	328	N/A	2.75
220	Correctional Health	42	30	54	2.00	0.75
224	Controller Especial Report Joint Commision	3	14	3	N/A	5.25
226	Joint Special Counsel on Legislative Donations	12	70	108	N/A	5.75
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	1	0	N/A	N/A
231	Health Advocate Office	14	19	12	N/A	1.25
241	Administration for the Care and Development of the Childhood	122	186	1,816	N/A	1.50
242	PPD Central Committee	6	28	433	N/A	4.50
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	17	144	184	N/A	8.25
271	Office of Information and Communication Technologies	21	180	24,785	N/A	8.50
272	Office of the Inspector General	-	84	253	N/A	N/A
273	Permit Management Office	-	145	387	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	14	2	20	N/A	0.25
281	Office of the Electoral Comptroller	18	7	34	N/A	0.50
290	State Energy Office of Public Policy	-	586	971	N/A	N/A
291	Proyecto Dignidad	-	6	4	N/A	N/A
296	Com Audit Int Cred Publico	-	2	150	N/A	N/A
298	Public Service Regulatory Board	92	212	459	N/A	2.25
311	Gaming Commission	229	69	422	N/A	0.25
329	Social Economic Development Office	76	455	46,209	N/A	6.00
Total unprocessed invoices (March 31, 2021)				\$ 577,105		
Ending A/P Balance (March 31, 2021)				\$ 684,552		
% invoices unprocessed (March 31, 2021)				84.3%		
Total unprocessed invoices (February 28, 2021)				\$ 590,678		
Ending A/P Balance (February 28, 2021)				\$ 682,642		
% invoices unprocessed (February 28, 2021)				86.5%		
Increase / (Decrease) in total unprocessed invoices from prior month					(2.3)%	

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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	170	805	1	0	-	-	2	-	1	-	173	806
14	Environmental Quality Board	149	1,645	157	636	152	147	47	121	-	-	505	2,549
15	Office of the Governor	135	286	156	236	309	456	176	681	1	0	777	1,660
16	Office of Management and Budget	83	1,827	10	460	2	0	1	0	-	-	96	2,289
18	Planning Board	40	453	15	35	9	4	6	12	-	-	70	504
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	26	430	15	381	14	560	4	7	8	45	67	1,424
23	Department of State	167	1,219	51	209	35	46	5	6	1	0	259	1,480
24	Department of the Treasury	92	7,892	-	-	-	-	-	-	-	-	92	7,892
25	Hacienda (entidad interna - fines de contabilidad)	924	10,346	829	7,010	932	6,355	267	751	18	20	2,970	24,482
26	Retirement System for Government Employees and the Judiciary (Central System)	13	125	-	-	-	-	-	-	-	-	13	125
28	Commonwealth Election Commission	494	4,462	61	106	66	69	239	276	6	6	866	4,919
30	Office of Administration and Transformation of Human Resources in the Government o	14	56	6	5	1	0	1	5	-	-	22	67
31	General Services Administration	59	689	69	2,020	96	731	243	781	2	9	469	4,230
34	Investigation, Prosecution and Appeals Commission	26	7	7	1	14	11	3	1	-	-	50	20
35	Industrial Tax Exemption Office	14	11	134	201	145	343	4	3	-	-	297	558
37	Civil Rights Commission	6	10	8	8	7	5	2	9	-	-	23	32
38	Department of Justice	498	3,562	378	2,753	512	2,908	222	494	1	2	1,611	9,719
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	757	6,309	275	2,009	18	96	5	52	-	-	1,055	8,465
45	Department of Public Safety	1,821	16,952	849	7,641	119	831	91	72	1	2	2,861	25,498
49	Department of Transportation and Public Works	424	7,570	441	4,090	428	6,630	324	6,805	177	1,014	1,794	26,109
50	Department of Natural and Environmental Resources	597	8,417	682	2,790	342	981	56	278	43	21	1,720	12,486
55	Department of Agriculture	235	339	206	947	154	406	6	2	-	-	601	1,694
60	Citizen's Advocate Office (Ombudsman)	15	31	2	5	2	0	-	-	-	-	19	36
62	Cooperative Development Commission	16	98	2	11	12	19	-	-	1	0	31	128
65	Public Services Commission	1	35	70	102	30	127	54	38	-	-	155	302
67	Department of Labor and Human Resources	451	4,561	338	1,530	57	80	25	26	1	24	872	6,221
68	Labor Relations Board	4	14	-	-	-	-	-	-	-	-	4	14
69	Department of Consumer Affairs	14	10	23	51	24	20	4	2	-	-	65	83
71	Department of Health	5,962	80,166	2,968	29,813	3,407	35,542	2,434	35,961	2,746	27,735	17,517	209,216
75	Office of the Financial Institutions Commissioner	32	106	8	26	7	25	1	0	-	-	48	157
78	Department of Housing	545	5,285	299	2,385	2	652	3	0	-	-	849	8,322
81	Department of Education	802	12,369	179	607	498	2,610	1,392	3,081	784	1,344	3,655	20,012
87	Department of Sports and Recreation	128	5,444	65	1,755	118	157	222	1,494	20	37	553	8,888
89	Horse Racing Industry and Sport Administration	40	71	18	160	1	2	-	-	-	-	59	233
95	Mental Health and Addiction Services Administration	893	5,826	236	330	531	1,094	364	620	102	99	2,126	7,969
96	Women's Advocate Office	32	229	14	31	14	46	2	0	-	-	62	305
105	Industrial Commission	115	417	47	288	36	60	20	334	-	-	218	1,100
120	Veterans Advocate Office	22	12	47	964	24	532	8	59	-	-	101	1,567
122	Department of the Family	678	7,888	705	10,718	645	3,143	297	1,417	1	0	2,326	23,166
123	Families and Children Administration	753	8,773	551	8,258	744	10,855	156	1,620	173	151	2,377	29,657
124	Minors Support Administration	65	2,067	44	535	51	807	21	558	1	2	182	3,969
126	Vocational Rehabilitation Administration	759	2,454	506	1,466	626	1,183	311	657	8	4	2,210	5,764
127	Administration for Socioeconomic Development of the Family	285	3,906	276	2,580	94	2,306	74	3,048	31	249	760	12,088
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	521	10,965	198	3,796	10	207	20	19	15	6	764	14,993
139	Parole Board	2	1	-	-	2	1	4	7	1	0	9	9
141	Telecommunication's Regulatory Board	18	145	98	266	14	15	1	-	-	-	131	427
152	Elderly and Retired People Advocate Office	243	517	25	45	38	174	6	7	-	-	312	743
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	12	78	3	2	16	5	20	9	-	-	51	94
155	State Historic Preservation Office	36	186	21	119	7	22	1	1	-	-	65	328
220	Correctional Health	15	25	15	29	-	-	-	-	-	-	30	54
224	Controller Especial Report Joint Commission	10	2	4	1	-	-	-	-	-	-	14	3
226	Joint Special Counsel on Legislative Donations	31	9	21	64	11	17	7	18	-	-	70	108
229	Office of the General Coordinator for Socioeconomic Financing and Self-Management	-	-	-	-	-	-	1	0	-	-	1	0
231	Health Advocate Office	19	12	-	-	-	-	-	-	-	-	19	12
241	Administration for the Care and Development of the Childhood	89	592	63	252	30	962	4	10	-	-	186	1,816
242	PPD Central Committee	20	430	8	2	-	-	-	-	-	-	28	433
243	PNP Central Committee	20	104	-	-	-	-	1	17	-	-	21	121
244	PIP Central Committee	28	148	-	-	-	-	-	-	-	-	28	148
266	Office of Public Security Affairs	15	24	125	155	2	1	2	4	-	-	144	184
271	Office of Information and Communication Technologies	166	23,738	13	1,046	1	1	-	-	-	-	180	24,785
272	Office of the Inspector General	69	128	15	125	-	-	-	-	-	-	84	253
273	Permit Management Office	24	103	70	176	51	109	-	-	-	-	145	387
279	COM APELATIVA SERVICIO PUBLICO	2	20	-	-	-	-	-	-	-	-	2	20
281	Office of the Electoral Comptroller	6	31	-	-	1	3	-	-	-	-	7	34
290	State Energy Office of Public Policy	75	58	21	21	397	764	93	129	-	-	586	971
291	Proyecto Dignidad	6	4	-	-	-	-	-	-	-	-	6	4
296	Com Audit Int Cred Publico	-	-	-	-	1	0	1	150	-	-	2	150
298	Public Service Regulatory Board	141	364	71	94	-	-	-	-	-	-	212	459
311	Gaming Commission	68	410	1	12	-	-	-	-	-	-	69	422
329	Social Economic Development Office	166	38,246	145	2,243	114	3,844	28	1,875	2	0	455	46,209
Total		20,188	\$ 289,753	12,048	\$ 104,802	11,465	\$ 88,636	7,619	\$ 63,083	4,269	\$ 30,831	55,589	\$ 577,105