

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of January FY20

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- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
January 31st, 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 January 31st, 2020

(figures in thousands)

Top Five Agencies by Total Unprocessed Invoice Amount

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
81	Department of Health	\$145,773	11.25
95	Department of Education	22,817	0.50
71	Families and Children Administration	19,396	5.00
137	Department of Transportation and Public Works	18,841	3.25
126	Department of Housing	14,964	11.25
Total Top Five		\$221,791	
All Other		147,824	
Total All Agencies		\$369,616	

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	\$266	15.25
221	Emergency Medical Services Corps	885	14.00
31	General Services Administration	1,801	13.50
71	Department of Health	145,773	11.25
78	Department of Housing	14,964	11.25
Total Top Five		\$163,689	
All Other		205,927	
Total All Agencies		\$369,616	

Historical Information (FY20)

	November	December	January
Total Unprocessed Invoices	\$381,054	\$357,487	\$369,616
Ending A/P Balance	521,277	439,947	459,740
Percentage of Invoices Unprocessed	73%	81%	80%
MoM Change in Unprocessed Invoices	N/A	(6.2)%	3.4%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31st, 2020

(figures in thousands)

ID	Agency	YTD January FY20 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 1/31/2020		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount		
14	Environmental Quality Board	172	401	\$ 1,302	2.00	2.25
15	Office of the Governor	143	611	1,453	N/A	4.25
16	Office of Management and Budget	93	171	13,976	N/A	1.75
18	Planning Board	52	97	730	N/A	1.75
21	Emergency Management and Disaster Administration Agency	50	318	4,721	N/A	6.25
22	Office of the Commissioner of Insurance	42	71	1,254	N/A	1.75
23	Department of State	115	118	410	N/A	1.00
24	Department of the Treasury	293	154	9,282	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	557	2,221	14,027	N/A	4.00
28	Commonwealth Election Commission	109	856	3,640	N/A	7.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	17	22	36	N/A	1.25
31	General Services Administration	30	403	1,801	N/A	13.50
34	Investigation, Prosecution and Appeals Commission	6	20	12	N/A	3.25
35	Industrial Tax Exemption Office	-	230	439	N/A	N/A
37	Civil Rights Commission	14	27	39	N/A	2.00
38	Department of Justice	304	1,225	9,530	N/A	4.00
40	Puerto Rico Police Department	369	610	1,258	N/A	1.75
42	Puerto Rico Firefighters Corps	92	98	64	N/A	1.00
43	Puerto Rico National Guard	504	672	5,547	N/A	1.25
45	Department of Public Safety	678	1,654	4,452	N/A	2.50
49	Department of Transportation and Public Works	420	1,405	18,841	10.00	3.25
50	Department of Natural and Environmental Resources	142	1,204	5,952	2.00	8.50
55	Department of Agriculture	102	397	1,279	N/A	4.00
60	Citizen's Advocate Office (Ombudsman)	16	7	8	N/A	0.50
62	Cooperative Development Commission	18	33	51	N/A	1.75
65	Public Services Commission	10	147	266	N/A	15.25
67	Department of Labor and Human Resources	399	427	1,656	7.00	1.00
68	Labor Relations Board	10	4	17	N/A	0.50
69	Department of Consumer Affairs	76	52	70	N/A	0.75
71	Department of Health	1,325	14,811	145,773	16.00	11.25
75	Office of the Financial Institutions Commissioner	88	40	446	N/A	0.50
78	Department of Housing	92	1,035	14,964	13.00	11.25
81	Department of Education	7,636	3,880	22,817	N/A	0.50
87	Department of Sports and Recreation	266	479	1,877	6.00	1.75
89	Horse Racing Industry and Sport Administration	80	16	106	N/A	0.25
95	Mental Health and Addiction Services Administration	1,641	2,086	4,672	19.00	1.25
96	Women's Advocate Office	54	54	454	N/A	1.00
105	Industrial Commission	53	183	1,060	N/A	3.50
120	Veterans Advocate Office	43	141	1,126	N/A	3.25
122	Department of the Family	411	1,566	8,956	4.00	3.75
123	Families and Children Administration	299	1,477	19,396	3.00	5.00
124	Minors Support Administration	61	228	3,602	2.00	3.75
126	Vocational Rehabilitation Administration	728	1,902	6,462	N/A	2.50
127	Administration for Socioeconomic Development of the Family	187	937	12,130	3.00	5.00
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	87	223	2,038	N/A	2.50
137	Department of Correction and Rehabilitation	868	525	9,804	6.00	0.50
139	Parole Board	10	16	93	N/A	1.50
141	Telecommunication's Regulatory Board	11	123	281	N/A	11.00
152	Elderly and Retired People Advocate Office	564	131	446	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	34	42	19	N/A	1.25
155	State Historic Preservation Office	23	42	105	N/A	1.75
220	Correctional Health	8	6	18	2.00	0.75
221	Emergency Medical Services Corps	36	504	885	N/A	14.00

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of January 31st, 2020
(figures in thousands)

ID	Agency	YTD January FY20 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 1/31/2020		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount		
224	Controller Especial Report Joint Commision	4	1	0	N/A	0.25
226	Joint Special Counsel on Legislative Donations	14	44	77	N/A	3.00
231	Health Advocate Office	21	7	11	N/A	0.25
241	Administration for the Care and Development of the Childhood	159	114	1,434	N/A	0.75
266	Office of Public Security Affairs	46	123	170	N/A	2.75
272	Office of the Inspector General	21	14	120	N/A	N/A
273	Permit Management Office	-	82	205	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	8	27	56	N/A	3.25
281	Office of the Electoral Comptroller	11	5	19	N/A	0.50
290	State Energy Office of Public Policy	68	509	911	N/A	7.50
329	Social Economic Development Office	142	295	6,923	N/A	2.00
Total unprocessed invoices (January 31st, 2020)				\$	369,616	
Ending A/P Balance (January 31st, 2020)				\$	459,740	
% invoices unprocessed (January 31st, 2020)					80.4%	
Total unprocessed invoices (December 31st, 2019)				\$	357,487	
Ending A/P Balance (December 31st, 2019)				\$	439,947	
% invoices unprocessed (December 31st, 2019)					81.3%	
Increase / (Decrease) in total unprocessed invoices from prior month					3.4%	

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of January 31st, 2020
(figures in thousands)

ID	Agency	FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
14	Environmental Quality Board	199	\$ 1,019	155	\$ 161	47	\$ 121	-	\$ -	401	\$ 1,302
15	Office of the Governor	122	312	312	460	176	681	1	0	610	1,453
16	Office of Management and Budget	79	8,115	79	5,185	11	673	2	2	169	13,976
18	Planning Board	38	499	27	27	32	205	-	-	97	730
21	Emergency Management and Disaster Administration Agency	162	1,703	82	2,088	73	930	1	0	317	4,721
22	Office of the Commissioner of Insurance	29	424	14	560	17	223	11	46	60	1,254
23	Department of State	71	332	38	62	6	9	3	6	115	410
24	Department of the Treasury	152	9,281	2	1	-	-	-	-	154	9,282
25	Hacienda (entidad interna - fines de contabilidad)	909	6,187	992	6,598	301	1,222	19	20	2,202	14,027
28	Commonwealth Election Commission	97	181	69	74	632	3,314	58	71	798	3,640
30	Office of Administration and Transformation of Human Resources in the Government	10	8	11	23	1	5	-	-	22	36
31	General Services Administration	60	255	97	738	244	799	2	9	401	1,801
34	Investigation, Prosecution and Appeals Commission	3	0	14	11	3	1	-	-	20	12
35	Industrial Tax Exemption Office	81	93	145	343	4	3	-	-	230	439
37	Civil Rights Commission	18	25	7	5	2	9	-	-	27	39
38	Department of Justice	483	6,024	519	3,009	222	494	1	2	1,224	9,530
40	Puerto Rico Police Department	52	304	269	511	191	434	98	8	512	1,258
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	380	3,567	231	1,311	60	669	1	0	671	5,547
45	Department of Public Safety	1,454	3,572	108	805	91	72	1	2	1,653	4,452
49	Department of Transportation and Public Works	474	4,246	425	6,589	329	6,992	177	1,014	1,228	18,841
50	Department of Natural and Environmental Resources	799	4,542	342	1,125	57	2	6	7	1,198	5,952
55	Department of Agriculture	228	855	163	423	6	2	-	-	397	1,279
60	Citizen's Advocate Office (Ombudsman)	4	7	3	1	-	-	-	-	7	8
62	Cooperative Development Commission	15	25	17	27	-	-	1	0	32	51
65	Public Services Commission	59	91	33	135	55	40	-	-	147	266
67	Department of Labor and Human Resources	324	1,474	66	115	36	42	1	24	426	1,656
68	Labor Relations Board	4	17	-	-	-	-	-	-	4	17
69	Department of Consumer Affairs	24	47	24	20	4	2	-	-	52	70
71	Department of Health	5,075	41,807	3,950	38,110	2,807	37,633	2,979	28,223	11,832	145,773
75	Office of the Financial Institutions Commissioner	31	420	8	26	1	0	-	-	40	446
78	Department of Housing	471	7,078	443	7,683	119	200	2	3	1,033	14,964
81	Department of Education	892	14,370	715	3,903	1,481	3,107	792	1,437	3,088	22,817
87	Department of Sports and Recreation	111	152	124	166	223	1,504	21	55	458	1,877
89	Horse Racing Industry and Sport Administration	12	47	4	58	-	-	-	-	16	106
95	Mental Health and Addiction Services Administration	990	2,753	618	1,187	372	633	106	99	1,980	4,672
96	Women's Advocate Office	25	206	27	247	2	0	-	-	54	454
105	Industrial Commission	117	657	46	69	20	334	-	-	183	1,060
120	Veterans Advocate Office	109	535	24	532	8	59	-	-	141	1,126
122	Department of the Family	616	4,169	650	3,179	299	1,608	1	0	1,565	8,956
123	Families and Children Administration	386	6,616	754	10,998	163	1,631	174	152	1,303	19,396
124	Minors Support Administration	94	1,754	89	1,219	44	628	1	2	227	3,602
126	Vocational Rehabilitation Administration	865	4,444	685	1,338	323	667	29	13	1,873	6,462
127	Administration for Socioeconomic Development of the Family	721	6,315	110	2,505	75	3,061	31	249	906	12,130
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	63	1,141	82	631	52	215	26	51	197	2,038
137	Department of Correction and Rehabilitation	469	9,562	21	217	20	19	15	6	510	9,804
139	Parole Board	3	3	6	80	6	9	1	0	15	93
141	Telecommunication's Regulatory Board	104	261	18	19	1	1	-	-	123	281
152	Elderly and Retired People Advocate Office	87	265	38	174	6	7	-	-	131	446
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	6	16	5	20	9	-	-	42	19
155	State Historic Preservation Office	33	81	8	23	1	1	-	-	42	105
220	Correctional Health	6	18	-	-	-	-	-	-	6	18
221	Emergency Medical Services Corps	75	324	182	390	246	171	1	0	503	885
224	Controller Especial Report Joint Commission	1	0	-	-	-	-	-	-	1	0
226	Joint Special Counsel on Legislative Donations	25	42	12	17	7	18	-	-	44	77
231	Health Advocate Office	7	11	-	-	-	-	-	-	7	11
241	Administration for the Care and Development of the Childhood	55	418	51	1,000	8	16	-	-	114	1,434
266	Office of Public Security Affairs	119	165	2	1	2	4	-	-	123	170
272	Office of the Inspector General	14	120	-	-	-	-	-	-	14	120
273	Permit Management Office	31	97	51	109	-	-	-	-	82	205
279	COM APELATIVA SERVICIO PUBLICO	27	56	-	-	-	-	-	-	27	56
281	Office of the Electoral Comptroller	4	15	1	3	-	-	-	-	5	19
290	State Energy Office of Public Policy	19	18	397	764	93	129	-	-	509	911
329	Social Economic Development Office	150	1,118	115	3,929	28	1,875	2	0	293	6,923
Total		18,152	\$ 158,264	13,559	\$ 109,070	9,053	\$ 70,778	4,564	\$ 31,503	40,764	\$ 369,616