

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of November 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
November 30th, 2019**

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 November 30th, 2019

(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	\$147,200	12.50
16	Office of Management and Budget	25,133	3.25
81	Department of Education	25,109	0.50
78	Department of Housing	23,663	14.00
49	Department of Transportation and Public Works	18,295	3.50
Total Top Five		\$239,400	
All Other		141,654	
Total All Agencies		\$381,054	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
31	General Services Administration	\$1,895	15.00
78	Department of Housing	23,663	14.00
71	Department of Health	147,200	12.50
50	Department of Natural and Environmental Resources	4,400	11.50
65	Public Services Commission	260	11.00
Total Top Five		\$177,418	
All Other		203,636	
Total All Agencies		\$381,054	

Historical Information (FY20)

	September	October	November
Total Unprocessed Invoices	\$349,369	\$386,008	\$381,054
Ending A/P Balance	553,431	493,091	521,277
Percentage of Invoices Unprocessed	63%	78%	73%
MoM Change in Unprocessed Invoices	N/A	10.5%	(1.3)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30th, 2019
(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		YTD November FY20	as of 11/30/2019		
		Monthly Average Processed Vouchers	Total Count Total Amount		
14	Environmental Quality Board	180	393 \$ 1,089	2.00	2.25
15	Office of the Governor	151	585 1,357	N/A	3.75
16	Office of Management and Budget	84	276 25,133	N/A	3.25
18	Planning Board	50	100 905	N/A	2.00
21	Emergency Management and Disaster Administration Agency	66	243 4,650	N/A	3.75
22	Office of the Commissioner of Insurance	41	83 1,183	N/A	2.00
23	Department of State	105	124 270	N/A	1.25
24	Department of the Treasury	307	81 9,872	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	587	2,181 12,743	N/A	3.75
28	Commonwealth Election Commission	105	940 3,772	N/A	9.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	22 34	N/A	1.25
31	General Services Administration	27	398 1,895	N/A	15.00
34	Investigation, Prosecution and Appeals Commission	5	24 13	N/A	4.50
35	Industrial Tax Exemption Office	-	195 410	N/A	N/A
37	Civil Rights Commission	16	17 30	N/A	1.00
38	Department of Justice	330	1,128 6,555	N/A	3.50
40	Puerto Rico Police Department	504	624 1,280	N/A	1.25
42	Puerto Rico Firefighters Corps	129	98 64	N/A	0.75
43	Puerto Rico National Guard	471	732 6,041	N/A	1.50
45	Department of Public Safety	529	1,154 3,676	N/A	2.25
49	Department of Transportation and Public Works	371	1,305 18,295	10.00	3.50
50	Department of Natural and Environmental Resources	78	900 4,400	2.00	11.50
55	Department of Agriculture	116	319 1,056	N/A	2.75
60	Citizen's Advocate Office (Ombudsman)	15	20 60	N/A	1.25
62	Cooperative Development Commission	17	31 47	N/A	1.75
65	Public Services Commission	13	138 260	N/A	11.00
67	Department of Labor and Human Resources	429	791 2,274	7.00	1.75
68	Labor Relations Board	10	10 23	N/A	1.00
69	Department of Consumer Affairs	79	44 54	N/A	0.50
71	Department of Health	1,113	14,025 147,200	16.00	12.50
75	Office of the Financial Institutions Commissioner	96	17 132	N/A	0.25
78	Department of Housing	90	1,256 23,663	13.00	14.00
81	Department of Education	7,483	3,781 25,109	N/A	0.50
87	Department of Sports and Recreation	285	590 1,864	6.00	2.00
89	Horse Racing Industry and Sport Administration	81	25 149	N/A	0.25
95	Mental Health and Addiction Services Administration	1,676	2,181 8,525	19.00	1.25
96	Women's Advocate Office	54	47 381	N/A	1.00
105	Industrial Commission	54	148 1,151	N/A	2.75
120	Veterans Advocate Office	24	52 1,085	N/A	2.25
122	Department of the Family	428	1,422 8,317	4.00	3.25
123	Families and Children Administration	309	1,379 17,727	3.00	4.50
124	Minors Support Administration	65	191 3,512	2.00	3.00
126	Vocational Rehabilitation Administration	715	2,091 7,089	N/A	3.00
127	Administration for Socioeconomic Development of the Family	208	582 11,258	3.00	2.75
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5 49	N/A	N/A
133	Natural Resources Administration	97	227 2,122	N/A	2.25
137	Department of Correction and Rehabilitation	764	450 8,325	6.00	0.50
139	Parole Board	10	19 96	N/A	2.00
141	Telecommunication's Regulatory Board	15	110 261	N/A	7.50
152	Elderly and Retired People Advocate Office	578	174 600	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	35	42 28	N/A	1.25
155	State Historic Preservation Office	25	34 101	N/A	1.25
220	Correctional Health	8	4 27	2.00	0.50
221	Emergency Medical Services Corps	50	505 885	N/A	10.25

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of November 30th, 2019
(figures in thousands)

ID	Agency	YTD November FY20 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 11/30/2019		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount		
224	Controller Especial Report Joint Commision	4	13	15	N/A	3.50
226	Joint Special Counsel on Legislative Donations	14	36	54	N/A	2.50
231	Health Advocate Office	23	2	8	N/A	-
241	Administration for the Care and Development of the Childhood	156	158	1,831	N/A	1.00
266	Office of Public Security Affairs	48	122	693	N/A	2.50
272	"Lookup agency name"	22	12	232	N/A	N/A
273	Permit Management Office	-	71	178	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	6	5	N/A	0.50
281	Office of the Electoral Comptroller	12	4	20	N/A	0.25
290	State Energy Office of Public Policy	94	505	923	N/A	5.50
Total unprocessed invoices (November 30th, 2019)				\$ 381,054		
Ending A/P Balance (November 30th, 2019)				\$ 521,277		
% invoices unprocessed (November 30th, 2019)						73.1%
Total unprocessed invoices (October 31st, 2019)				\$ 386,008		
Ending A/P Balance (October 31st, 2019)				\$ 493,091		
% invoices unprocessed (October 31st, 2019)						78.3%
Increase / (Decrease) in total unprocessed invoices from prior month						(1.3)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of November 30th, 2019
(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	190	\$ 788	156	\$ 534	47	\$ 121	-	\$ -	393	\$ 1,089
15	Office of the Governor	84	139	321	534	179	684	1	0	584	1,357
16	Office of Management and Budget	185	19,273	78	5,185	11	673	2	2	274	25,133
18	Planning Board	39	673	27	27	34	206	-	-	100	905
21	Emergency Management and Disaster Administration Agency	87	1,628	82	2,092	73	930	1	0	242	4,650
22	Office of the Commissioner of Insurance	40	353	15	561	17	223	11	46	72	1,183
23	Department of State	77	192	38	62	6	9	3	6	121	270
24	Department of the Treasury	81	9,872	-	-	-	-	-	-	81	9,872
25	Hacienda (entidad interna - fines de contabilidad)	762	4,650	1,097	6,850	302	1,223	20	21	2,161	12,743
28	Commonwealth Election Commission	149	275	97	104	636	3,321	58	71	882	3,772
30	Office of Administration and Transformation of Human Resources in the Government	10	6	11	23	1	5	-	-	22	34
31	General Services Administration	54	349	97	738	245	799	2	9	396	1,895
34	Investigation, Prosecution and Appeals Commission	7	1	14	11	3	1	-	-	24	13
35	Industrial Tax Exemption Office	46	64	145	343	4	3	-	-	195	410
37	Civil Rights Commission	8	16	7	5	2	9	-	-	17	30
38	Department of Justice	381	2,797	524	3,254	222	502	1	2	1,127	6,555
40	Puerto Rico Police Department	66	327	269	511	191	434	98	8	526	1,280
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	433	3,983	238	1,389	60	669	1	0	731	6,041
45	Department of Public Safety	960	2,803	102	799	91	72	1	1	1,153	3,676
49	Department of Transportation and Public Works	373	3,604	426	6,590	328	6,992	178	1,109	1,127	18,295
50	Department of Natural and Environmental Resources	552	2,993	284	1,121	58	279	6	7	894	4,400
55	Department of Agriculture	151	630	162	424	6	2	-	-	319	1,056
60	Citizen's Advocate Office (Ombudsman)	13	24	7	36	-	-	-	-	20	60
62	Cooperative Development Commission	13	20	17	27	-	-	1	0	30	47
65	Public Services Commission	50	85	33	135	55	40	-	-	138	260
67	Department of Labor and Human Resources	305	1,120	330	687	148	377	8	90	783	2,274
68	Labor Relations Board	7	17	2	6	1	0	-	-	10	23
69	Department of Consumer Affairs	16	32	24	20	4	2	-	-	44	54
71	Department of Health	4,296	42,965	3,919	38,285	2,807	37,659	3,003	28,291	11,022	147,200
75	Office of the Financial Institutions Commissioner	8	106	8	26	1	0	-	-	17	132
78	Department of Housing	473	8,048	616	15,137	165	476	2	3	1,254	23,663
81	Department of Education	708	16,692	789	3,872	1,482	3,108	802	1,438	2,979	25,109
87	Department of Sports and Recreation	222	139	124	166	223	1,504	21	55	569	1,864
89	Horse Racing Industry and Sport Administration	21	91	4	58	-	-	-	-	25	149
95	Mental Health and Addiction Services Administration	877	3,897	672	2,023	491	2,375	141	231	2,040	8,525
96	Women's Advocate Office	18	133	27	247	2	0	-	-	47	381
105	Industrial Commission	82	748	46	69	20	334	-	-	148	1,151
120	Veterans Advocate Office	20	494	24	532	8	59	-	-	52	1,085
122	Department of the Family	472	3,528	650	3,181	299	1,608	1	0	1,421	8,317
123	Families and Children Administration	293	4,940	752	11,002	160	1,625	174	159	1,205	17,727
124	Minors Support Administration	54	1,602	91	1,270	45	638	1	2	190	3,512
126	Vocational Rehabilitation Administration	1,029	4,971	696	1,426	338	679	28	13	2,063	7,089
127	Administration for Socioeconomic Development of the Family	365	5,408	111	2,540	75	3,061	31	249	551	11,258
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	65	1,224	84	632	52	215	26	51	201	2,122
137	Department of Correction and Rehabilitation	395	8,083	20	216	20	19	15	6	435	8,325
139	Parole Board	6	6	6	80	6	9	1	0	18	96
141	Telecommunication's Regulatory Board	91	242	18	19	1	1	-	-	110	261
152	Elderly and Retired People Advocate Office	127	418	41	175	6	7	-	-	174	600
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	14	16	5	20	9	-	-	42	28
155	State Historic Preservation Office	25	77	8	23	1	1	-	-	34	101
220	Correctional Health	4	27	-	-	-	-	-	-	4	27
221	Emergency Medical Services Corps	75	324	183	390	246	171	1	0	504	885
224	Controller Especial Report Joint Commission	4	1	9	14	-	-	-	-	13	15
226	Joint Special Counsel on Legislative Donations	17	18	12	17	7	18	-	-	36	54
231	Health Advocate Office	2	8	-	-	-	-	-	-	2	8
241	Administration for the Care and Development of the Childhood	92	629	58	1,187	8	16	-	-	158	1,831
266	Office of Public Security Affairs	118	687	2	1	2	4	-	-	122	693
272	"Lookup agency name"	12	232	-	-	-	-	-	-	12	232
273	Permit Management Office	20	69	51	109	-	-	-	-	71	178
279	COM APELATIVA SERVICIO PUBLICO	6	5	-	-	-	-	-	-	6	5
281	Office of the Electoral Comptroller	3	16	1	3	-	-	-	-	4	20
290	State Energy Office of Public Policy	10	11	401	777	94	135	-	-	505	923
Total		15,164	\$ 162,580	14,110	\$ 115,278	9,329	\$ 71,326	4,639	\$ 31,871	38,603	\$ 381,054