

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of March FY20 and Q3 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**  
**March 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.*

*Note on Excluded Data:*

*As of March 31, 2020 preliminary invoice data in the amount \$171m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the following report when appropriate.*

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**Unprocessed Invoices Backlog Executive Summary as of March 31st, 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	\$169,155	10.50
123	Families and Children Administration	20,704	5.50
49	Department of Transportation and Public Works	19,386	3.75
81	Department of Education	14,995	0.25
25	Hacienda (entidad interna - fines de contabilidad)	13,952	4.75
Total Top Five		\$238,192	
All Other		149,009	
<b>Total All Agencies</b>		<b>\$387,201</b>	

**Top Five Agencies by Estimated Months to Process Complete Invoice Backlog**

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
221	Emergency Medical Services Corps	\$885	18.00
65	Public Services Commission	280	17.00
31	General Services Administration	2,077	16.50
141	Telecommunication's Regulatory Board	284	13.00
71	Department of Health	169,155	10.50
Total Top Five		\$172,680	
All Other		214,521	
<b>Total All Agencies</b>		<b>\$387,201</b>	

**Historical Information (FY20)**

	January	February	March
Total Unprocessed Invoices	\$369,616	\$359,350	\$387,201
Ending A/P Balance	459,740	462,982	572,561
Percentage of Invoices Unprocessed	80%	78%	68%
MoM Change in Unprocessed Invoices	N/A	(2.8)%	7.8%

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

(figures in thousands)

ID	Agency	YTD March FY20	Unprocessed Invoices In AP Portal as of 3/31/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
14	Environmental Quality Board	161	398	\$ 1,261	2.00	2.50
15	Office of the Governor	145	618	1,346	N/A	4.25
16	Office of Management and Budget	85	199	7,355	N/A	2.25
18	Planning Board	49	125	1,307	N/A	2.50
21	Emergency Management and Disaster Administration Agency	40	365	4,311	N/A	9.25
22	Office of the Commissioner of Insurance	38	80	1,390	N/A	2.00
23	Department of State	113	128	392	N/A	1.25
24	Department of the Treasury	291	131	6,928	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	524	2,459	13,952	N/A	4.75
28	Commonwealth Election Commission	96	906	1,248	N/A	9.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	35	46	N/A	2.25
31	General Services Administration	27	437	2,077	N/A	16.50
34	Investigation, Prosecution and Appeals Commission	6	27	13	N/A	4.25
35	Industrial Tax Exemption Office	-	251	474	N/A	N/A
37	Civil Rights Commission	14	31	45	N/A	2.25
38	Department of Justice	311	1,185	6,121	N/A	3.75
40	Puerto Rico Police Department	288	607	1,156	N/A	2.00
42	Puerto Rico Firefighters Corps	72	98	64	N/A	1.25
43	Puerto Rico National Guard	513	783	5,073	N/A	1.50
45	Department of Public Safety	807	1,924	13,815	N/A	2.50
49	Department of Transportation and Public Works	388	1,455	19,386	10.00	3.75
50	Department of Natural and Environmental Resources	148	1,182	5,569	2.00	8.00
55	Department of Agriculture	105	430	1,400	N/A	4.00
60	Citizen's Advocate Office (Ombudsman)	15	7	13	N/A	0.50
62	Cooperative Development Commission	16	34	48	N/A	2.25
65	Public Services Commission	9	155	280	N/A	17.00
67	Department of Labor and Human Resources	373	615	2,531	7.00	1.75
68	Labor Relations Board	10	7	38	N/A	0.75
69	Department of Consumer Affairs	67	63	77	N/A	1.00
71	Department of Health	1,435	15,001	169,155	16.00	10.50
75	Office of the Financial Institutions Commissioner	89	27	105	N/A	0.25
78	Department of Housing	85	327	6,924	13.00	3.75
81	Department of Education	9,155	3,297	14,995	N/A	0.25
87	Department of Sports and Recreation	238	619	2,164	6.00	2.50
89	Horse Racing Industry and Sport Administration	93	31	63	N/A	0.25
95	Mental Health and Addiction Services Administration	1,516	2,390	7,150	19.00	1.50
96	Women's Advocate Office	49	66	603	N/A	1.25
105	Industrial Commission	52	176	936	N/A	3.25
120	Veterans Advocate Office	53	80	1,100	N/A	1.50
122	Department of the Family	398	1,719	13,298	4.00	4.25
123	Families and Children Administration	291	1,592	20,704	3.00	5.50
124	Minors Support Administration	62	222	4,122	2.00	3.50
126	Vocational Rehabilitation Administration	690	2,114	7,378	N/A	3.00
127	Administration for Socioeconomic Development of the Family	210	956	13,263	3.00	4.50
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	68	217	2,025	N/A	3.25

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

ID	Agency	YTD March FY20	Unprocessed Invoices In AP Portal as of 3/31/2020		Personnel	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	
137	Department of Correction and Rehabilitation	855	618	13,598	6.00	0.75
139	Parole Board	10	13	90	N/A	1.25
141	Telecommunication's Regulatory Board	9	118	284	N/A	13.00
152	Elderly and Retired People Advocate Office	507	261	580	N/A	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	31	42	22	N/A	1.25
155	State Historic Preservation Office	22	61	180	N/A	2.75
220	Correctional Health	8	9	18	2.00	1.25
221	Emergency Medical Services Corps	28	504	885	N/A	18.00
224	Controller Especial Report Joint Commision	3	4	1	N/A	1.25
226	Joint Special Counsel on Legislative Donations	16	36	77	N/A	2.25
231	Health Advocate Office	20	11	9	N/A	0.50
241	Administration for the Care and Development of the Childhood	150	151	1,466	N/A	1.00
266	Office of Public Security Affairs	43	127	164	N/A	3.00
272	Office of the Inspector General	20	19	136	N/A	N/A
273	Permit Management Office	-	103	249	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	10	9	N/A	1.00
281	Office of the Electoral Comptroller	11	10	24	N/A	1.00
290	State Energy Office of Public Policy	53	511	914	N/A	9.75
329	Social Economic Development Office	123	304	6,751	N/A	2.50
<b>Total unprocessed invoices (March 31st, 2020)</b>				<b>\$</b>	<b>387,201</b>	
Ending A/P Balance (March 31st, 2020)				<b>\$</b>	<b>572,561</b>	
% invoices unprocessed (March 31st, 2020)					67.6%	
<b>Total unprocessed invoices (February 29th, 2020)</b>				<b>\$</b>	<b>359,350</b>	
Ending A/P Balance (February 29th, 2020)				<b>\$</b>	<b>462,982</b>	
% invoices unprocessed (February 29th, 2020)					77.6%	
Increase / (Decrease) in total unprocessed invoices from prior month					7.8%	

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of March 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	196	\$ 979	155	\$ 161	47	\$ 121	-	\$ -	398	\$ 1,261
15	Office of the Governor	129	205	312	460	176	681	1	0	617	1,346
16	Office of Management and Budget	107	1,494	79	5,185	11	673	2	2	197	7,355
18	Planning Board	66	2,075	27	27	32	205	-	-	125	1,307
21	Emergency Management and Disaster Administration Agency	210	1,859	81	1,521	73	930	1	0	364	4,311
22	Office of the Commissioner of Insurance	38	560	14	560	17	223	11	46	69	1,390
23	Department of State	81	314	38	62	6	9	3	6	125	392
24	Department of the Treasury	131	6,928	-	-	-	-	-	-	131	6,928
25	Hacienda (entidad interna - fines de contabilidad)	1,166	6,151	973	6,559	301	1,222	19	20	2,440	13,952
28	Commonwealth Election Commission	148	390	69	74	631	712	58	71	848	1,248
30	Office of Administration and Transformation of Human Resources in the Government	23	18	11	23	1	5	-	-	35	46
31	General Services Administration	95	549	97	738	243	781	2	9	435	2,077
34	Investigation, Prosecution and Appeals Commission	10	2	14	11	3	1	-	-	27	13
35	Industrial Tax Exemption Office	102	128	145	343	4	3	-	-	251	474
37	Civil Rights Commission	22	31	7	5	2	9	-	-	31	45
38	Department of Justice	448	2,659	514	2,965	222	494	1	2	1,184	6,121
40	Puerto Rico Police Department	49	202	269	511	191	434	98	8	509	1,156
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	490	3,106	233	1,298	60	669	-	-	783	5,073
45	Department of Public Safety	1,721	12,934	111	807	91	72	1	2	1,923	13,815
49	Department of Transportation and Public Works	521	4,766	428	6,614	329	6,992	177	1,014	1,278	19,386
50	Department of Natural and Environmental Resources	788	4,218	331	1,065	57	278	6	7	1,176	5,569
55	Department of Agriculture	261	986	163	412	6	2	-	-	430	1,400
60	Citizen's Advocate Office (Ombudsman)	5	12	2	0	-	-	-	-	7	13
62	Cooperative Development Commission	16	21	17	27	-	-	1	0	33	48
65	Public Services Commission	69	110	32	132	54	38	-	-	155	280
67	Department of Labor and Human Resources	512	2,349	66	115	36	42	1	24	614	2,531
68	Labor Relations Board	7	38	-	-	-	-	-	-	7	38
69	Department of Consumer Affairs	35	55	24	20	4	2	-	-	63	77
71	Department of Health	5,515	66,464	3,856	37,830	2,687	36,861	2,943	28,000	12,058	169,155
75	Office of the Financial Institutions Commissioner	18	79	8	26	1	0	-	-	27	105
78	Department of Housing	300	5,853	23	1,059	4	11	-	-	327	6,924
81	Department of Education	473	6,647	613	3,815	1,421	3,096	790	1,437	2,507	14,995
87	Department of Sports and Recreation	251	439	124	166	223	1,504	21	55	598	2,164
89	Horse Racing Industry and Sport Administration	30	61	1	2	-	-	-	-	31	63
95	Mental Health and Addiction Services Administration	1,303	5,244	606	1,172	375	635	106	99	2,284	7,150
96	Women's Advocate Office	37	355	27	247	2	0	-	-	66	603
105	Industrial Commission	113	536	43	66	20	334	-	-	176	936
120	Veterans Advocate Office	48	508	24	532	8	59	-	-	80	1,100
122	Department of the Family	769	8,512	651	3,179	298	1,607	1	0	1,718	13,298
123	Families and Children Administration	508	7,940	748	10,982	162	1,631	174	152	1,418	20,704
124	Minors Support Administration	88	2,273	89	1,219	44	628	1	2	221	4,122
126	Vocational Rehabilitation Administration	1,080	5,368	681	1,330	324	667	29	13	2,085	7,378
127	Administration for Socioeconomic Development of the Family	739	7,426	110	2,505	76	3,083	31	249	925	13,263
132	ASUNTOS DE ENERGÍA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	58	1,129	81	630	52	215	26	51	191	2,025
137	Department of Correction and Rehabilitation	560	13,353	23	219	20	19	15	6	603	13,598
139	Parole Board	-	-	6	80	6	9	1	0	12	90
141	Telecommunication's Regulatory Board	99	264	18	19	1	1	-	-	118	284
152	Elderly and Retired People Advocate Office	217	399	38	174	6	7	-	-	261	580
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	9	16	5	20	9	-	-	42	22
155	State Historic Preservation Office	53	157	7	22	1	1	-	-	61	180
220	Correctional Health	9	18	-	-	-	-	-	-	9	18
221	Emergency Medical Services Corps	75	324	182	390	246	171	1	0	503	885
224	Controller Especial Report Joint Commission	4	1	-	-	-	-	-	-	4	1
226	Joint Special Counsel on Legislative Donations	18	42	11	17	7	18	-	-	36	77
231	Health Advocate Office	11	9	-	-	-	-	-	-	11	9
241	Administration for the Care and Development of the Childhood	95	452	48	999	8	16	-	-	151	1,466
266	Office of Public Security Affairs	123	159	2	1	2	4	-	-	127	164
272	Office of the Inspector General	19	136	-	-	-	-	-	-	19	136
273	Permit Management Office	52	141	51	109	-	-	-	-	103	249
279	COM APELATIVA SERVICIO PUBLICO	10	9	-	-	-	-	-	-	10	9
281	Office of the Electoral Comptroller	9	20	1	3	-	-	-	-	10	24
290	State Energy Office of Public Policy	21	21	397	764	93	129	-	-	511	914
329	Social Economic Development Office	160	1,031	114	3,844	28	1,875	2	0	302	6,751
<b>Total</b>		<b>20,326</b>	<b>\$ 187,532</b>	<b>12,879</b>	<b>\$ 101,183</b>	<b>8,758</b>	<b>\$ 67,208</b>	<b>4,523</b>	<b>\$ 31,277</b>	<b>41,963</b>	<b>\$ 387,201</b>