

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of December FY20 and Q2 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
December 31st, 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 December 31st, 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	\$143,398	11.50
81	Department of Education	25,232	0.50
49	Department of Transportation and Public Works	18,375	3.75
123	Families and Children Administration	18,071	4.75
78	Department of Housing	16,703	13.25
Total Top Five		\$221,780	
All Other		135,707	
Total All Agencies		\$357,487	

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	\$1,768	14.00
78	Department of Housing	16,703	13.25
65	Public Services Commission	272	13.00
221	Emergency Medical Services Corps	885	12.25
71	Department of Health	143,398	11.50
Total Top Five		\$163,025	
All Other		194,461	
Total All Agencies		\$357,487	

Historical Information (FY20)

	October	November	December
Total Unprocessed Invoices	\$386,008	\$381,054	\$357,487
Ending A/P Balance	493,091	521,277	439,947
Percentage of Invoices Unprocessed	78%	73%	81%
MoM Change in Unprocessed Invoices	N/A	(1.3)%	(6.2)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of December 31st, 2019
(figures in thousands)

ID	Agency	YTD December FY20		Unprocessed Invoices In AP Portal		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed Vouchers		as of 12/31/2019			
		Total Count	Total Amount	Total Count	Total Amount		
14	Environmental Quality Board	171	390	\$ 1,099	2.00	2.25	
15	Office of the Governor	143	599	1,307	N/A	4.25	
16	Office of Management and Budget	97	181	6,614	N/A	2.00	
18	Planning Board	51	98	1,222	N/A	2.00	
21	Emergency Management and Disaster Administration Agency	58	278	4,131	N/A	4.75	
22	Office of the Commissioner of Insurance	39	88	1,294	N/A	2.25	
23	Department of State	114	135	238	N/A	1.25	
24	Department of the Treasury	299	97	4,588	N/A	0.25	
25	Hacienda (entidad interna - fines de contabilidad)	581	2,129	12,123	N/A	3.75	
28	Commonwealth Election Commission	111	864	3,649	N/A	7.75	
30	Office of Administration and Transformation of Human Resources in the Government of PR	18	21	37	N/A	1.25	
31	General Services Administration	28	394	1,768	N/A	14.00	
34	Investigation, Prosecution and Appeals Commission	5	21	12	N/A	4.25	
35	Industrial Tax Exemption Office	-	217	424	N/A	N/A	
37	Civil Rights Commission	16	14	16	N/A	0.75	
38	Department of Justice	314	1,141	5,662	N/A	3.75	
40	Puerto Rico Police Department	429	614	1,262	N/A	1.50	
42	Puerto Rico Firefighters Corps	107	98	64	N/A	1.00	
43	Puerto Rico National Guard	482	656	5,479	N/A	1.25	
45	Department of Public Safety	634	1,449	3,573	N/A	2.25	
49	Department of Transportation and Public Works	367	1,342	18,375	10.00	3.75	
50	Department of Natural and Environmental Resources	129	1,090	5,407	2.00	8.50	
55	Department of Agriculture	115	388	1,231	N/A	3.25	
60	Citizen's Advocate Office (Ombudsman)	16	11	18	N/A	0.75	
62	Cooperative Development Commission	17	32	50	N/A	2.00	
65	Public Services Commission	11	140	272	N/A	13.00	
67	Department of Labor and Human Resources	415	738	1,910	7.00	1.75	
68	Labor Relations Board	10	6	17	N/A	0.50	
69	Department of Consumer Affairs	78	57	80	N/A	0.75	
71	Department of Health	1,271	14,731	143,398	16.00	11.50	
75	Office of the Financial Institutions Commissioner	93	21	40	N/A	0.25	
78	Department of Housing	98	1,300	16,703	13.00	13.25	
81	Department of Education	7,942	3,636	25,232	N/A	0.50	
87	Department of Sports and Recreation	251	663	1,914	6.00	2.75	
89	Horse Racing Industry and Sport Administration	80	35	176	N/A	0.50	
95	Mental Health and Addiction Services Administration	1,662	2,228	8,971	19.00	1.25	
96	Women's Advocate Office	53	59	514	N/A	1.00	
105	Industrial Commission	57	168	955	N/A	3.00	
120	Veterans Advocate Office	25	85	1,105	N/A	3.50	
122	Department of the Family	403	1,530	8,778	4.00	3.75	
123	Families and Children Administration	305	1,418	18,071	3.00	4.75	
124	Minors Support Administration	64	200	3,477	2.00	3.00	
126	Vocational Rehabilitation Administration	724	2,054	6,820	N/A	2.75	
127	Administration for Socioeconomic Development of the Family	196	623	12,150	3.00	3.25	
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A	
133	Natural Resources Administration	95	224	2,116	N/A	2.25	
137	Department of Correction and Rehabilitation	813	547	11,893	6.00	0.75	
139	Parole Board	10	15	91	N/A	1.50	
141	Telecommunication's Regulatory Board	13	113	267	N/A	9.00	
152	Elderly and Retired People Advocate Office	579	129	493	N/A	0.25	
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	35	40	22	N/A	1.25	
155	State Historic Preservation Office	25	36	168	N/A	1.50	
220	Correctional Health	8	3	16	2.00	0.25	
221	Emergency Medical Services Corps	42	504	885	N/A	12.25	

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of December 31st, 2019
(figures in thousands)

ID	Agency	YTD December FY20 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 12/31/2019		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	15	38	75	N/A	2.50
231	Health Advocate Office	22	3	23	N/A	0.25
241	Administration for the Care and Development of the Childhood	157	167	1,812	N/A	1.00
266	Office of Public Security Affairs	47	120	251	N/A	2.50
272	Office of the Inspector General	23	10	122	N/A	N/A
273	Permit Management Office	-	74	191	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	9	13	24	N/A	1.50
281	Office of the Electoral Comptroller	11	7	22	N/A	0.75
290	State Energy Office of Public Policy	78	507	949	N/A	6.50
329	Social Economic Development Office	157	281	7,792	N/A	1.75
Total unprocessed invoices (December 31st, 2019)				\$	357,487	
Ending A/P Balance (December 31st, 2019)				\$	439,947	
% invoices unprocessed (December 31st, 2019)					81.3%	
Total unprocessed invoices (November 30th, 2019)				\$	381,054	
Ending A/P Balance (November 30th, 2019)				\$	521,277	
% invoices unprocessed (November 30th, 2019)					73.1%	
Increase / (Decrease) in total unprocessed invoices from prior month						(6.2)%

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of December 31st, 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	188	\$ 817	155	\$ 161	47	\$ 121	-	\$ -	390	\$ 1,099
15	Office of the Governor	111	167	311	459	176	681	1	0	598	1,307
16	Office of Management and Budget	89	753	79	5,185	11	673	2	2	179	6,614
18	Planning Board	37	990	27	27	34	206	-	-	98	1,222
21	Emergency Management and Disaster Administration Agency	122	1,113	82	2,088	73	930	1	0	277	4,131
22	Office of the Commissioner of Insurance	45	463	15	561	17	223	11	46	77	1,294
23	Department of State	88	160	38	62	6	9	3	6	132	238
24	Department of the Treasury	97	4,588	-	-	-	-	-	-	97	4,588
25	Hacienda (entidad interna - fines de contabilidad)	801	4,247	1,007	6,633	301	1,222	20	21	2,109	12,123
28	Commonwealth Election Commission	105	189	69	74	632	3,314	58	71	806	3,649
30	Office of Administration and Transformation of Human Resources in the Government	9	9	11	23	1	5	-	-	21	37
31	General Services Administration	51	222	97	738	244	799	2	9	392	1,768
34	Investigation, Prosecution and Appeals Commission	4	1	14	11	3	1	-	-	21	12
35	Industrial Tax Exemption Office	68	78	145	343	4	3	-	-	217	424
37	Civil Rights Commission	5	3	7	5	2	9	-	-	14	16
38	Department of Justice	399	2,148	519	3,009	222	502	1	2	1,140	5,662
40	Puerto Rico Police Department	56	308	269	511	191	434	98	8	516	1,262
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	358	3,420	237	1,389	60	669	1	0	655	5,479
45	Department of Public Safety	1,255	2,699	102	799	91	72	1	2	1,448	3,573
49	Department of Transportation and Public Works	411	3,781	425	6,589	329	6,992	177	1,014	1,165	18,375
50	Department of Natural and Environmental Resources	688	4,002	338	1,119	58	2	6	7	1,084	5,407
55	Department of Agriculture	220	805	162	424	6	2	-	-	388	1,231
60	Citizen's Advocate Office (Ombudsman)	6	13	5	5	-	-	-	-	11	18
62	Cooperative Development Commission	14	23	17	27	-	-	1	0	31	50
65	Public Services Commission	52	97	33	135	55	40	-	-	140	272
67	Department of Labor and Human Resources	353	1,364	325	431	54	66	6	50	732	1,910
68	Labor Relations Board	6	17	-	-	-	-	-	-	6	17
69	Department of Consumer Affairs	29	58	24	20	4	2	-	-	57	80
71	Department of Health	4,992	39,461	3,926	38,079	2,805	37,631	3,008	28,227	11,723	143,398
75	Office of the Financial Institutions Commissioner	12	14	8	26	1	0	-	-	21	40
78	Department of Housing	531	7,674	605	8,632	162	394	2	3	1,298	16,703
81	Department of Education	611	16,800	741	3,884	1,482	3,111	802	1,438	2,834	25,232
87	Department of Sports and Recreation	295	189	124	166	223	1,504	21	55	642	1,914
89	Horse Racing Industry and Sport Administration	31	117	4	58	-	-	-	-	35	176
95	Mental Health and Addiction Services Administration	931	4,371	665	1,994	491	2,375	141	231	2,087	8,971
96	Women's Advocate Office	30	266	27	247	2	0	-	-	59	514
105	Industrial Commission	102	552	46	69	20	334	-	-	168	955
120	Veterans Advocate Office	53	514	24	532	8	59	-	-	85	1,105
122	Department of the Family	579	3,987	651	3,183	299	1,608	1	0	1,529	8,778
123	Families and Children Administration	328	5,277	754	11,003	161	1,631	175	160	1,243	18,071
124	Minors Support Administration	65	1,578	90	1,269	44	628	1	2	199	3,477
126	Vocational Rehabilitation Administration	1,017	4,724	687	1,416	322	667	28	13	2,026	6,820
127	Administration for Socioeconomic Development of the Family	406	6,329	111	2,511	75	3,061	31	249	592	12,150
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	62	1,218	84	632	52	215	26	51	198	2,116
137	Department of Correction and Rehabilitation	491	11,651	21	217	20	19	15	6	532	11,893
139	Parole Board	2	2	6	80	6	9	1	0	14	91
141	Telecommunication's Regulatory Board	94	248	18	19	1	1	-	-	113	267
152	Elderly and Retired People Advocate Office	84	311	39	174	6	7	-	-	129	493
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	8	16	5	20	9	-	-	40	22
155	State Historic Preservation Office	27	144	8	23	1	1	-	-	36	168
220	Correctional Health	3	16	-	-	-	-	-	-	3	16
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	19	39	12	17	7	18	-	-	38	75
231	Health Advocate Office	3	23	-	-	-	-	-	-	3	23
241	Administration for the Care and Development of the Childhood	107	794	52	1,003	8	16	-	-	167	1,812
266	Office of Public Security Affairs	116	246	2	1	2	4	-	-	120	251
272	Office of the Inspector General	10	122	-	-	-	-	-	-	10	122
273	Permit Management Office	23	83	51	109	-	-	-	-	74	191
279	COM APELATIVA SERVICIO PUBLICO	13	24	-	-	-	-	-	-	13	24
281	Office of the Electoral Comptroller	6	18	1	3	-	-	-	-	7	22
290	State Energy Office of Public Policy	17	56	397	764	93	129	-	-	507	949
329	Social Economic Development Office	135	1,986	116	3,930	28	1,875	2	0	279	7,792
Total		16,951	\$ 141,718	14,049	\$ 111,346	9,232	\$ 72,749	4,644	\$ 31,674	40,232	\$ 357,487