

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of August FY21***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**August 31, 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 August 31, 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	\$181,567	7.75
123	Families and Children Administration	24,883	6.75
25	Hacienda (entidad interna - fines de contabilidad)	24,027	6.25
49	Department of Transportation and Public Works	20,105	4.00
122	Department of the Family	18,342	5.00
Total Top Five		\$268,924	
All Other		160,453	
<b>Total All Agencies</b>		<b>\$429,377</b>	

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

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
141	Telecommunication's Regulatory Board	\$356	90.25
290	State Energy Office of Public Policy	914	52.75
65	Public Services Commission	267	45.75
21	Emergency Management and Disaster Administration Agency	4,289	31.75
31	General Services Administration	4,044	14.00
Total Top Five		\$9,870	
All Other		419,506	
<b>Total All Agencies</b>		<b>\$429,377</b>	

## Historical Information

	Jun (FY20)	Jul	Aug
Total Unprocessed Invoices	\$409,996	\$446,134	\$429,377
Ending A/P Balance	568,356	604,879	652,528
Percentage of Invoices Unprocessed	72%	74%	66%
MoM Change in Unprocessed Invoices	N/A	8.8%	(3.8)%

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

(figures in thousands)

ID	Agency	LTM August FY21	Unprocessed Invoices In AP Portal as of 08/31/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
14	Environmental Quality Board	140	424	\$ 1,176	2.00	3.00
15	Office of the Governor	135	645	1,362	N/A	4.75
16	Office of Management and Budget	76	48	106	N/A	0.75
18	Planning Board	46	106	1,060	N/A	2.25
21	Emergency Management and Disaster Administration Agency	13	425	4,289	N/A	31.75
22	Office of the Commissioner of Insurance	33	60	1,118	N/A	1.75
23	Department of State	124	154	616	N/A	1.25
24	Department of the Treasury	275	103	5,374	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	454	2,831	24,027	N/A	6.25
28	Commonwealth Election Commission	141	577	12,613	N/A	4.00
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	23	55	N/A	1.75
31	General Services Administration	30	411	4,044	N/A	14.00
34	Investigation, Prosecution and Appeals Commission	8	37	15	N/A	4.50
35	Industrial Tax Exemption Office	-	288	554	N/A	N/A
37	Civil Rights Commission	14	20	25	N/A	1.50
38	Department of Justice	279	1,355	12,011	N/A	4.75
40	Puerto Rico Police Department	80	595	1,083	N/A	7.50
42	Puerto Rico Firefighters Corps	15	99	64	N/A	6.75
43	Puerto Rico National Guard	507	566	3,604	N/A	1.00
45	Department of Public Safety	1,194	1,896	15,530	N/A	1.50
49	Department of Transportation and Public Works	360	1,443	20,105	10.00	4.00
50	Department of Natural and Environmental Resources	182	1,310	6,354	2.00	7.25
55	Department of Agriculture	65	449	1,548	N/A	6.75
60	Citizen's Advocate Office (Ombudsman)	15	12	22	N/A	0.75
62	Cooperative Development Commission	16	24	57	N/A	1.50
65	Public Services Commission	3	137	267	N/A	45.75
67	Department of Labor and Human Resources	349	607	2,835	7.00	1.75
68	Labor Relations Board	12	4	19	N/A	0.25
69	Department of Consumer Affairs	77	81	121	N/A	1.00
71	Department of Health	1,897	14,799	181,567	16.00	7.75
75	Office of the Financial Institutions Commissioner	62	36	343	N/A	0.50
78	Department of Housing	93	612	9,586	13.00	6.50
81	Department of Education	9,086	3,187	9,064	N/A	0.25
87	Department of Sports and Recreation	196	500	3,766	6.00	2.50
89	Horse Racing Industry and Sport Administration	108	45	228	N/A	0.50
95	Mental Health and Addiction Services Administration	1,413	2,429	8,073	19.00	1.75
96	Women's Advocate Office	48	50	277	N/A	1.00
105	Industrial Commission	52	133	455	N/A	2.50
120	Veterans Advocate Office	47	89	1,556	N/A	2.00
122	Department of the Family	377	1,865	18,342	4.00	5.00
123	Families and Children Administration	262	1,738	24,883	3.00	6.75
124	Minors Support Administration	65	208	2,728	2.00	3.25
126	Vocational Rehabilitation Administration	566	1,854	4,683	N/A	3.25
127	Administration for Socioeconomic Development of the Family	240	743	13,199	3.00	N/A
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	31	210	1,874	N/A	6.75

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

(figures in thousands)

ID	Agency	LTM August FY21	Unprocessed Invoices In AP Portal as of 08/31/2020		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	952	489	11,878	6.00	0.50
139	Parole Board	11	15	14	N/A	1.25
141	Telecommunication's Regulatory Board	1	128	356	N/A	90.25
152	Elderly and Retired People Advocate Office	534	156	594	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	20	50	85	N/A	2.50
155	State Historic Preservation Office	20	54	218	N/A	2.75
220	Correctional Health	35	11	24	2.00	0.25
224	Controller Especial Report Joint Commission	3	14	8	N/A	4.50
226	Joint Special Counsel on Legislative Donations	16	48	91	N/A	3.00
231	Health Advocate Office	17	7	14	N/A	0.50
241	Administration for the Care and Development of the Childhood	124	126	598	N/A	1.00
266	Office of Public Security Affairs	29	134	173	N/A	4.50
272	Office of the Inspector General	26	25	164	N/A	1.00
273	Permit Management Office	-	125	299	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	7	24	N/A	N/A
281	Office of the Electoral Comptroller	14	6	55	N/A	0.50
290	State Energy Office of Public Policy	10	511	914	N/A	52.75
329	Social Economic Development Office	86	366	13,138	N/A	4.25
<b>Total unprocessed invoices (August 31, 2020)</b>				\$	<b>429,377</b>	
Ending A/P Balance (August 31, 2020)				\$	<b>652,528</b>	
% invoices unprocessed (August 31, 2020)					65.8%	
<b>Total unprocessed invoices (July 31, 2020)</b>				\$	<b>446,134</b>	
Ending A/P Balance (July 31, 2020)				\$	<b>604,879</b>	
% invoices unprocessed (July 31, 2020)					73.8%	
Increase / (Decrease) in total unprocessed invoices from prior month						(3.8)%

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

ID	Agency	FY21		FY20		FY19		FY18		FY17 & Prior		Total	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
14	Environmental Quality Board	46	205	179	704	152	147	47	121	-	-	424	1,176
15	Office of the Governor	35	45	141	224	308	456	160	636	1	0	645	1,362
16	Office of Management and Budget	26	72	17	32	4	2	1	0	-	-	48	106
18	Planning Board	38	825	53	218	9	4	6	12	-	-	106	1,060
21	Emergency Management and Disaster Administration Agency	13	55	270	1,878	75	1,491	67	865	-	-	425	4,289
22	Office of the Commissioner of Insurance	18	121	16	385	14	560	4	7	8	45	60	1,118
23	Department of State	55	235	56	312	37	62	5	6	1	0	154	616
24	Department of the Treasury	81	4,777	22	597	-	-	-	-	-	-	103	5,374
25	Hacienda (entidad interna - fines de contabilidad)	404	6,238	1,206	10,500	928	6,478	275	791	18	20	2,831	24,027
28	Commonwealth Election Commission	201	5,704	72	6,567	66	69	231	266	7	7	577	12,613
30	Office of Administration and Transformation of Human Resources in the Government	13	43	8	7	1	0	1	5	-	-	23	55
31	General Services Administration	12	548	70	2,028	97	738	232	731	-	-	411	4,044
34	Investigation, Prosecution and Appeals Commission	8	2	12	2	14	11	3	1	-	-	37	15
35	Industrial Tax Exemption Office	6	8	134	201	145	343	3	2	-	-	288	554
37	Civil Rights Commission	3	4	8	8	7	5	2	9	-	-	20	25
38	Department of Justice	198	5,598	429	3,100	509	2,895	219	418	-	-	1,355	12,011
40	Puerto Rico Police Department	-	-	45	175	268	501	184	398	98	8	595	1,083
42	Puerto Rico Firefighters Corps	1	0	9	14	64	35	25	15	-	-	99	64
43	Puerto Rico National Guard	230	1,000	317	2,508	17	93	2	2	-	-	566	3,604
45	Department of Public Safety	670	5,679	1,019	8,951	115	825	91	72	1	2	1,896	15,530
49	Department of Transportation and Public Works	75	822	463	4,666	429	6,630	325	6,986	151	1,001	1,443	20,105
50	Department of Natural and Environmental Resources	199	1,555	687	3,568	329	934	54	277	41	20	1,310	6,354
55	Department of Agriculture	43	97	245	1,040	158	410	3	1	-	-	449	1,548
60	Citizen's Advocate Office (Ombudsman)	7	14	3	8	2	0	-	-	-	-	12	22
62	Cooperative Development Commission	7	25	3	12	13	21	-	-	1	0	24	57
65	Public Services Commission	-	-	70	102	29	129	38	35	-	-	137	267
67	Department of Labor and Human Resources	130	890	380	1,774	61	105	35	42	1	24	607	2,835
68	Labor Relations Board	3	14	1	5	-	-	-	-	-	-	4	19
69	Department of Consumer Affairs	28	31	25	67	24	20	4	2	-	-	81	121
71	Department of Health	1,875	36,772	3,704	43,099	3,713	37,034	2,646	36,818	2,861	27,845	14,799	181,567
75	Office of the Financial Institutions Commissioner	20	238	9	80	7	25	-	-	-	-	36	343
78	Department of Housing	130	2,628	463	6,181	16	766	3	11	-	-	612	9,586
81	Department of Education	95	468	345	745	558	3,356	1,400	3,075	789	1,419	3,187	9,064
87	Department of Sports and Recreation	101	276	74	1,889	105	154	201	1,410	19	37	500	3,766
89	Horse Racing Industry and Sport Administration	24	57	20	169	1	2	-	-	-	-	45	228
95	Mental Health and Addiction Services Administration	652	4,911	720	1,269	578	1,160	373	635	106	99	2,429	8,073
96	Women's Advocate Office	16	155	17	70	15	51	2	0	-	-	50	277
105	Industrial Commission	37	71	48	289	35	60	13	35	-	-	133	455
120	Veterans Advocate Office	11	4	48	965	24	532	6	55	-	-	89	1,556
122	Department of the Family	205	2,859	745	10,818	636	3,097	279	1,568	-	-	1,865	18,342
123	Families and Children Administration	154	4,282	594	9,053	727	10,878	126	535	137	135	1,738	24,883
124	Minors Support Administration	19	116	62	1,122	87	948	40	543	-	-	208	2,728
126	Vocational Rehabilitation Administration	205	954	633	1,728	678	1,327	310	664	28	11	1,854	4,683
127	Administration for Socioeconomic Development of the Family	160	1,577	387	6,066	103	2,463	66	2,891	27	201	743	13,199
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	-	-	57	1,127	80	607	49	90	24	50	210	1,874
137	Department of Correction and Rehabilitation	225	6,358	239	5,289	10	207	9	18	6	5	489	11,878
139	Parole Board	6	5	-	-	3	1	5	8	1	0	15	14
141	Telecommunication's Regulatory Board	15	75	98	266	14	15	1	1	-	-	128	356
152	Elderly and Retired People Advocate Office	60	256	53	157	37	174	6	7	-	-	156	594
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	8	62	6	9	16	5	20	9	-	-	50	85
155	State Historic Preservation Office	18	45	28	150	7	22	1	1	-	-	54	218
220	Correctional Health	2	6	9	18	-	-	-	-	-	-	11	24
224	Controller Especial Report Joint Commission	9	6	5	1	-	-	-	-	-	-	14	8
226	Joint Special Counsel on Legislative Donations	6	5	24	51	11	17	7	18	-	-	48	91
231	Health Advocate Office	7	14	-	-	-	-	-	-	-	-	7	14
241	Administration for the Care and Development of the Childhood	31	256	62	290	29	42	4	10	-	-	126	598
266	Office of Public Security Affairs	3	12	127	156	2	1	2	4	-	-	134	173
272	Office of the Inspector General	10	39	15	125	-	-	-	-	-	-	25	164
273	Permit Management Office	4	15	70	175	51	109	-	-	-	-	125	299
279	COM APELATIVA SERVICIO PUBLICO	7	24	-	-	-	-	-	-	-	-	7	24
281	Office of the Electoral Comptroller	5	52	-	-	1	3	-	-	-	-	6	55
290	State Energy Office of Public Policy	-	-	21	397	764	93	129	-	-	-	511	914
329	Social Economic Development Office	36	4,978	197	2,483	107	3,835	24	1,841	2	0	366	13,138
<b>Total</b>		<b>6,706</b>	<b>\$ 102,185</b>	<b>14,840</b>	<b>\$ 143,513</b>	<b>11,927</b>	<b>\$ 90,668</b>	<b>7,704</b>	<b>\$ 62,079</b>	<b>4,328</b>	<b>\$ 30,932</b>	<b>45,505</b>	<b>\$ 429,377</b>