

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of July FY2021***

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**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**July 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.*

*Note on Excluded Data:*

*As of July 31, 2020 preliminary invoice data in the amount \$69m 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 July 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	\$171,373	8.25
123	Families and Children Administration	23,038	6.25
25	Hacienda (entidad interna - fines de contabilidad)	21,074	5.75
81	Department of Education	20,214	0.25
49	Department of Transportation and Public Works	19,984	3.75
Total Top Five		\$255,683	
All Other		190,451	
<b>Total All Agencies</b>		<b>\$446,134</b>	

**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	\$267	35.00
141	Telecommunication's Regulatory Board	352	33.50
21	Emergency Management and Disaster Administration Agency	4,317	20.75
290	State Energy Office of Public Policy	914	14.75
31	General Services Administration	4,121	14.00
Total Top Five		\$9,971	
All Other		436,162	
<b>Total All Agencies</b>		<b>\$446,134</b>	

**Historical Information (FY20)**

	May	Jun	Jul
Total Unprocessed Invoices	\$406,166	\$409,996	\$446,134
Ending A/P Balance	586,650	568,356	604,879
Percentage of Invoices Unprocessed	69%	72%	74%
MoM Change in Unprocessed Invoices	N/A	0.9%	8.8%

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

(figures in thousands)

ID	Agency	Unprocessed Invoices In AP Portal as of 07/31/2020		Personnel Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		LTM July FY21 Monthly Average Processed Vouchers	Total Count Total Amount		
14	Environmental Quality Board	150	409 \$ 1,170	2.00	2.75
15	Office of the Governor	145	634 1,365	N/A	4.25
16	Office of Management and Budget	76	130 2,155	N/A	1.75
18	Planning Board	44	117 251	N/A	2.75
21	Emergency Management and Disaster Administration Agency	21	430 4,317	N/A	20.75
22	Office of the Commissioner of Insurance	35	50 1,050	N/A	1.50
23	Department of State	126	134 512	N/A	1.00
24	Department of the Treasury	273	154 7,118	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	466	2,693 21,074	N/A	5.75
28	Commonwealth Election Commission	130	577 9,997	N/A	4.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	15	23 56	N/A	1.50
31	General Services Administration	30	418 4,121	N/A	14.00
34	Investigation, Prosecution and Appeals Commission	7	34 21	N/A	5.00
35	Industrial Tax Exemption Office	-	286 553	N/A	N/A
37	Civil Rights Commission	14	30 63	N/A	2.25
38	Department of Justice	289	1,387 14,687	N/A	4.75
40	Puerto Rico Police Department	125	595 1,081	N/A	4.75
42	Puerto Rico Firefighters Corps	49	98 64	N/A	2.00
43	Puerto Rico National Guard	488	619 4,528	N/A	1.25
45	Department of Public Safety	1,063	2,492 17,968	N/A	2.25
49	Department of Transportation and Public Works	376	1,410 19,984	10.00	3.75
50	Department of Natural and Environmental Resources	174	1,268 18,367	2.00	7.25
55	Department of Agriculture	82	470 1,530	N/A	5.75
60	Citizen's Advocate Office (Ombudsman)	13	16 29	N/A	1.25
62	Cooperative Development Commission	16	33 35	N/A	2.00
65	Public Services Commission	4	137 267	N/A	35.00
67	Department of Labor and Human Resources	361	721 4,345	7.00	2.00
68	Labor Relations Board	11	7 35	N/A	0.50
69	Department of Consumer Affairs	75	68 139	N/A	1.00
71	Department of Health	1,854	15,094 171,373	16.00	8.25
75	Office of the Financial Institutions Commissioner	69	25 120	N/A	0.25
78	Department of Housing	88	614 11,086	13.00	7.00
81	Department of Education	9,490	3,457 20,214	N/A	0.25
87	Department of Sports and Recreation	211	453 5,167	6.00	2.25
89	Horse Racing Industry and Sport Administration	98	98 319	N/A	1.00
95	Mental Health and Addiction Services Administration	1,458	2,299 7,904	19.00	1.50
96	Women's Advocate Office	49	48 179	N/A	1.00
105	Industrial Commission	53	128 609	N/A	2.50
120	Veterans Advocate Office	46	100 1,567	N/A	2.25
122	Department of the Family	369	1,808 17,844	4.00	5.00
123	Families and Children Administration	268	1,658 23,038	3.00	6.25
124	Minors Support Administration	66	202 2,852	2.00	3.00
126	Vocational Rehabilitation Administration	580	1,908 5,197	N/A	3.25
127	Administration for Socioeconomic Development of the Family	240	754 13,863	3.00	N/A
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5 49	N/A	N/A
133	Natural Resources Administration	46	210 1,874	N/A	4.50

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

(figures in thousands)

ID	Agency	LTM July FY21	Unprocessed Invoices In AP Portal as of 07/31/2020		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	948	589	13,435	6.00	0.50
139	Parole Board	10	14	91	N/A	1.25
141	Telecommunication's Regulatory Board	4	128	352	N/A	33.50
152	Elderly and Retired People Advocate Office	542	206	1,031	N/A	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	23	46	31	N/A	2.00
155	State Historic Preservation Office	21	56	232	N/A	2.75
220	Correctional Health	25	12	37	2.00	0.50
224	Controller Especial Report Joint Commission	4	6	2	N/A	1.75
226	Joint Special Counsel on Legislative Donations	15	50	88	N/A	3.25
231	Health Advocate Office	17	19	20	N/A	1.25
241	Administration for the Care and Development of the Childhood	124	150	633	N/A	1.25
266	Office of Public Security Affairs	34	133	162	N/A	4.00
272	Office of the Inspector General	25	33	199	N/A	1.25
273	Permit Management Office	-	122	289	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	10	27	99	N/A	N/A
281	Office of the Electoral Comptroller	12	10	62	N/A	0.75
290	State Energy Office of Public Policy	35	511	914	N/A	14.75
329	Social Economic Development Office	92	375	8,315	N/A	4.00
<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%	
<b>Total unprocessed invoices (June 30, 2020)</b>				\$	<b>409,996</b>	
Ending A/P Balance (June 30, 2020)				\$	<b>568,356</b>	
% invoices unprocessed (June 30, 2020)					72.1%	
Increase / (Decrease) in total unprocessed invoices from prior month					8.8%	

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**Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of July 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	17	97	193	\$ 805	152	\$ 147	47	\$ 121	-	\$ -	-	\$ -	409	\$ 1,170
15	Office of the Governor	20	47	145	226	308	456	160	636	1	0	0	0	634	1,365
16	Office of Management and Budget	26	467	94	1,622	9	66	1	0	-	-	-	-	130	2,155
18	Planning Board	26	48	76	187	9	4	6	12	-	-	-	-	117	251
21	Emergency Management and Disaster Administration Agency	8	60	280	1,901	75	1,491	67	865	-	-	-	-	430	4,317
22	Office of the Commissioner of Insurance	6	38	18	400	14	560	4	7	8	45	-	-	50	1,050
23	Department of State	21	121	70	323	37	62	5	6	1	0	-	-	134	512
24	Department of the Treasury	53	4,604	101	2,514	-	-	-	-	-	-	-	-	154	7,118
25	Hacienda (entidad interna - fines de contabilidad)	170	1,588	1,302	12,198	928	6,478	275	791	18	20	-	-	2,693	21,074
28	Commonwealth Election Commission	67	2,829	101	6,698	67	73	323	380	19	17	-	-	577	9,997
30	Office of Administration and Transformation of Human Resources in the Government	10	42	11	9	1	0	1	5	-	-	-	-	23	56
31	General Services Administration	8	521	81	2,132	97	738	232	731	-	-	-	-	418	4,121
34	Investigation, Prosecution and Appeals Commission	5	6	12	4	14	11	3	1	-	-	-	-	34	21
35	Industrial Tax Exemption Office	4	7	134	201	145	343	3	2	-	-	-	-	286	553
37	Civil Rights Commission	8	16	13	33	7	5	2	9	-	-	-	-	30	63
38	Department of Justice	193	8,098	466	3,275	509	2,895	219	418	-	-	-	-	1,387	14,687
40	Puerto Rico Police Department	-	-	45	173	268	501	184	398	98	8	-	-	595	1,081
42	Puerto Rico Firefighters Corps	-	-	9	14	64	35	25	15	-	-	-	-	98	64
43	Puerto Rico National Guard	228	736	372	3,697	17	93	2	2	-	-	-	-	619	4,528
45	Department of Public Safety	464	3,286	1,819	13,767	117	839	91	72	1	2	-	-	2,492	17,968
49	Department of Transportation and Public Works	34	408	471	4,960	429	6,630	325	6,986	151	1,001	-	-	1,410	19,984
50	Department of Natural and Environmental Resources	95	6,093	792	11,085	322	906	54	277	5	6	-	-	1,268	18,367
55	Department of Agriculture	20	51	288	1,068	159	411	3	1	-	-	-	-	470	1,530
60	Citizen's Advocate Office (Ombudsman)	2	6	12	23	2	0	-	-	-	-	-	-	16	29
62	Cooperative Development Commission	6	2	9	7	17	27	-	-	1	0	-	-	33	35
65	Public Services Commission	-	-	70	102	29	129	38	35	-	-	-	-	137	267
67	Department of Labor and Human Resources	102	1,869	522	2,306	61	105	35	42	1	24	-	-	721	4,345
68	Labor Relations Board	3	15	4	19	-	-	-	-	-	-	-	-	7	35
69	Department of Consumer Affairs	9	10	31	107	24	20	4	2	-	-	-	-	68	139
71	Department of Health	1,020	18,049	4,851	51,345	3,712	37,087	2,651	37,048	2,860	27,844	-	-	15,094	171,373
75	Office of the Financial Institutions Commissioner	5	5	12	90	8	26	-	-	-	-	-	-	25	120
78	Department of Housing	44	1,231	548	8,950	19	894	3	11	-	-	-	-	614	11,086
81	Department of Education	300	2,715	356	9,514	584	3,438	1,427	3,110	790	1,437	-	-	3,457	20,214
87	Department of Sports and Recreation	55	816	71	2,287	107	618	201	1,410	19	37	-	-	453	5,167
89	Horse Racing Industry and Sport Administration	70	137	27	180	1	2	-	-	-	-	-	-	98	319
95	Mental Health and Addiction Services Administration	251	3,056	989	2,954	580	1,160	373	635	106	99	-	-	2,299	7,904
96	Women's Advocate Office	12	59	19	69	15	51	2	0	-	-	-	-	48	179
105	Industrial Commission	17	191	63	323	35	60	13	35	-	-	-	-	128	609
120	Veterans Advocate Office	16	6	54	974	24	532	6	55	-	-	-	-	100	1,567
122	Department of the Family	76	2,151	816	11,025	637	3,101	279	1,568	-	-	-	-	1,808	17,844
123	Families and Children Administration	65	2,235	603	9,255	727	10,878	126	535	137	135	-	-	1,658	23,038
124	Minors Support Administration	8	50	67	1,311	87	948	40	543	-	-	-	-	202	2,852
126	Vocational Rehabilitation Administration	145	873	747	2,323	678	1,327	310	664	28	11	-	-	1,908	5,197
127	Administration for Socioeconomic Development of the Family	118	501	440	7,807	103	2,463	66	2,891	27	201	-	-	754	13,863
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	119	2,885	445	10,319	10	207	9	18	6	5	-	-	589	13,435
139	Parole Board	-	-	1	6	6	80	6	9	1	0	-	-	14	91
141	Telecommunication's Regulatory Board	13	69	100	267	14	15	1	1	-	-	-	-	128	352
152	Elderly and Retired People Advocate Office	46	331	117	520	37	174	6	7	-	-	-	-	206	1,031
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	10	5	5	17	7	20	9	-	-	-	-	46	31
155	State Historic Preservation Office	11	31	37	178	7	22	1	1	-	-	-	-	56	232
220	Correctional Health	3	20	9	18	-	-	-	-	-	-	-	-	12	37
224	Controller Especial Report Joint Commission	1	0	5	1	-	-	-	-	-	-	-	-	6	2
226	Joint Special Counsel on Legislative Donations	2	1	30	52	11	17	7	18	-	-	-	-	50	88
231	Health Advocate Office	9	17	10	3	-	-	-	-	-	-	-	-	19	20
241	Administration for the Care and Development of the Childhood	11	119	103	456	32	48	4	10	-	-	-	-	150	633
266	Office of Public Security Affairs	1	0	128	157	2	1	2	4	-	-	-	-	133	162
272	Office of the Inspector General	6	54	27	145	-	-	-	-	-	-	-	-	33	199
273	Permit Management Office	2	5	69	175	51	109	-	-	-	-	-	-	122	289
279	COM APELATIVA SERVICIO PUBLICO	6	20	21	79	-	-	-	-	-	-	-	-	27	99
281	Office of the Electoral Comptroller	7	42	2	16	1	3	-	-	-	-	-	-	10	62
290	State Energy Office of Public Policy	-	-	21	21	397	764	93	129	-	-	-	-	511	914
329	Social Economic Development Office	17	220	225	2,418	107	3,835	24	1,841	2	0	-	-	375	8,315
<b>Total</b>		<b>4,065</b>	<b>\$ 66,960</b>	<b>18,616</b>	<b>\$ 194,222</b>	<b>11,974</b>	<b>\$ 91,549</b>	<b>7,829</b>	<b>\$ 62,459</b>	<b>4,304</b>	<b>\$ 30,943</b>			<b>46,788</b>	<b>\$ 446,134</b>