

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of September FY20 and Q1 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
September 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 September 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	\$134,042	21.25
78	Department of Housing	40,633	13.25
16	Office of Management and Budget	24,886	2.25
49	Department of Transportation and Public Works	17,151	3.00
123	Families and Children Administration	15,606	4.25
Total Top Five		\$232,319	
All Other		117,050	
Total All Agencies		\$349,369	

Top Five Agencies by Estimated Months to Process Complete Invoice Backlog

ID	Agency	Total (\$)	Est. Months to Process
		Unprocessed Invoices	Complete Backlog
71	Department of Health	\$134,042	21.25
31	General Services Administration	2,105	19.25
78	Department of Housing	40,633	13.25
50	Department of Natural and Environmental Resources	4,124	9.50
28	Commonwealth Election Commission	3,627	7.50
Total Top Five		\$184,532	
All Other		164,838	
Total All Agencies		\$349,369	

Historical Information (FY20)

	July	August	September
Total Unprocessed Invoices	\$438,535	\$424,896	\$349,369
Ending A/P Balance	557,321	531,859	553,431
Percentage of Invoices Unprocessed	79%	80%	63%
MoM Change in Unprocessed Invoices	N/A	(3.1)%	(17.8)%

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

ID	Agency	YTD September FY20		Unprocessed Invoices In AP Portal		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
		Monthly Average Processed		as of 9/30/2019			
		Vouchers	Total Count	Total Amount			
14	Environmental Quality Board	90	319	\$ 732		2.00	3.50
15	Office of the Governor	175	568	1,367		N/A	3.25
16	Office of Management and Budget	110	249	24,886		N/A	2.25
18	Planning Board	50	67	407		N/A	1.25
21	Emergency Management and Disaster Administration Agency	84	225	3,911		N/A	2.75
22	Office of the Commissioner of Insurance	50	54	1,012		N/A	1.00
23	Department of State	114	82	209		N/A	0.75
24	Department of the Treasury	321	48	3,993		N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	516	2,154	12,788		N/A	4.25
28	Commonwealth Election Commission	116	878	3,627		N/A	7.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	22	21	46		N/A	1.00
31	General Services Administration	21	410	2,105		N/A	19.25
34	Investigation, Prosecution and Appeals Commission	6	22	12		N/A	3.75
35	Industrial Tax Exemption Office	-	177	392		N/A	N/A
37	Civil Rights Commission	15	19	19		N/A	1.25
38	Department of Justice	335	1,051	5,272		N/A	3.25
40	Puerto Rico Police Department	730	808	1,707		N/A	1.00
42	Puerto Rico Firefighters Corps	211	101	71		N/A	0.50
43	Puerto Rico National Guard	474	708	4,279		N/A	1.50
45	Department of Public Safety	117	543	1,986		N/A	4.75
49	Department of Transportation and Public Works	395	1,143	17,151		10.00	3.00
50	Department of Natural and Environmental Resources	78	740	4,124		2.00	9.50
55	Department of Agriculture	88	327	826		N/A	3.75
60	Citizen's Advocate Office (Ombudsman)	18	13	51		N/A	0.75
62	Cooperative Development Commission	19	34	68		N/A	1.75
65	Public Services Commission	20	121	242		N/A	6.00
67	Department of Labor and Human Resources	466	648	2,123		7.00	1.50
68	Labor Relations Board	10	7	23		N/A	0.75
69	Department of Consumer Affairs	61	43	57		N/A	0.75
71	Department of Health	607	12,936	134,042		16.00	21.25
75	Office of the Financial Institutions Commissioner	96	17	131		N/A	0.25
78	Department of Housing	88	1,154	40,633		13.00	13.25
81	Department of Education	6,699	3,486	10,804		N/A	0.50
87	Department of Sports and Recreation	375	500	1,829		6.00	1.25
89	Horse Racing Industry and Sport Administration	78	17	96		N/A	0.25
95	Mental Health and Addiction Services Administration	1,780	1,850	8,702		19.00	1.00
96	Women's Advocate Office	59	44	402		N/A	0.75
105	Industrial Commission	46	158	806		N/A	3.50
120	Veterans Advocate Office	21	48	616		N/A	2.25
122	Department of the Family	418	1,289	6,957		4.00	3.00
123	Families and Children Administration	305	1,273	15,606		3.00	4.25
124	Minors Support Administration	70	168	2,857		2.00	2.50
126	Vocational Rehabilitation Administration	699	1,493	3,423		N/A	2.25
127	Administration for Socioeconomic Development of the Family	238	565	9,313		3.00	2.25
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49		N/A	N/A
133	Natural Resources Administration	103	279	2,198		N/A	2.75
137	Department of Correction and Rehabilitation	757	336	4,160		6.00	0.50
139	Parole Board	9	16	94		N/A	1.75
141	Telecommunication's Regulatory Board	23	92	248		N/A	4.00
152	Elderly and Retired People Advocate Office	582	97	438		N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	56	40	17		N/A	0.75
155	State Historic Preservation Office	25	33	107		N/A	1.25
220	Correctional Health	10	1	1		2.00	-
221	Emergency Medical Services Corps	80	506	895		N/A	6.25

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

ID	Agency	YTD September FY20 Monthly Average Processed Vouchers	Unprocessed Invoices In AP Portal as of 9/30/2019		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount		
224	Controller Especial Report Joint Commision	4	11	15	N/A	2.75
226	Joint Special Counsel on Legislative Donations	12	38	58	N/A	3.25
241	Administration for the Care and Development of the Childhood	146	148	1,715	N/A	1.00
266	Office of Public Security Affairs	55	16	137	N/A	0.25
272	"Lookup agency name"	26	17	218	N/A	0.75
273	Permit Management Office	-	65	151	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	12	1	2	N/A	N/A
281	Office of the Electoral Comptroller	13	3	17	N/A	0.25
290	State Energy Office of Public Policy	156	504	924	N/A	3.25
329	Social Economic Development Office	186	249	8,222	N/A	1.25
Total unprocessed invoices (September 30th, 2019)				\$ 349,369		
Ending A/P Balance (September 30th, 2019)				\$ 553,431		
% invoices unprocessed (September 30th, 2019)				63.1%		
Total unprocessed invoices (August 31st, 2019)				\$ 424,896		
Ending A/P Balance (August 31st, 2019)				\$ 531,859		
% invoices unprocessed (August 31st, 2019)				79.9%		
Increase / (Decrease) in total unprocessed invoices from prior month				(17.8)%		

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of September 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	111	\$ 365	161	\$ 245	47	\$ 121	-	\$ -	319	\$ 732
15	Office of the Governor	62	104	326	578	179	684	1	0	567	1,367
16	Office of Management and Budget	158	19,026	78	5,185	11	673	2	2	247	24,886
18	Planning Board	6	175	27	27	34	206	-	-	67	407
21	Emergency Management and Disaster Administration Agency	68	889	83	2,091	73	930	1	0	224	3,911
22	Office of the Commissioner of Insurance	12	182	15	561	16	223	11	46	43	1,012
23	Department of State	35	131	38	62	6	9	3	6	79	209
24	Department of the Treasury	48	3,993	-	-	-	-	-	-	48	3,993
25	Hacienda (entidad interna - fines de contabilidad)	620	3,591	1,212	7,953	302	1,223	20	21	2,134	12,788
28	Commonwealth Election Commission	84	125	97	104	639	3,327	58	71	820	3,627
30	Office of Administration and Transformation of Human Resources in the Government	9	18	11	23	1	5	-	-	21	46
31	General Services Administration	42	263	121	1,034	245	799	2	9	408	2,105
34	Investigation, Prosecution and Appeals Commission	4	1	15	11	3	1	-	-	22	12
35	Industrial Tax Exemption Office	28	46	145	343	4	3	-	-	177	392
37	Civil Rights Commission	8	5	9	5	2	9	-	-	19	19
38	Department of Justice	297	1,454	530	3,310	223	506	1	2	1,050	5,272
40	Puerto Rico Police Department	214	724	284	527	212	448	98	8	710	1,707
42	Puerto Rico Firefighters Corps	12	21	64	35	25	15	-	-	101	71
43	Puerto Rico National Guard	160	1,396	415	1,891	132	992	1	0	707	4,279
45	Department of Public Safety	360	1,101	89	811	91	72	3	2	540	1,986
49	Department of Transportation and Public Works	205	2,441	431	6,610	329	6,992	178	1,109	965	17,151
50	Department of Natural and Environmental Resources	291	2,221	378	1,599	65	296	6	7	734	4,124
55	Department of Agriculture	128	386	193	438	6	2	-	-	327	826
60	Citizen's Advocate Office (Ombudsman)	6	14	7	36	-	-	-	-	13	51
62	Cooperative Development Commission	16	42	17	27	-	-	1	0	33	68
65	Public Services Commission	33	67	33	135	55	40	-	-	121	242
67	Department of Labor and Human Resources	160	929	332	727	148	377	8	90	640	2,123
68	Labor Relations Board	4	17	2	6	1	0	-	-	7	23
69	Department of Consumer Affairs	15	35	24	20	4	2	-	-	43	57
71	Department of Health	3,027	29,257	3,967	32,505	2,863	43,187	3,079	29,094	9,857	134,042
75	Office of the Financial Institutions Commissioner	8	105	8	26	1	0	-	-	17	131
78	Department of Housing	342	19,853	640	20,250	169	527	3	4	1,151	40,633
81	Department of Education	387	2,374	826	3,886	1,481	3,107	792	1,437	2,694	10,804
87	Department of Sports and Recreation	129	100	126	170	224	1,505	21	55	479	1,829
89	Horse Racing Industry and Sport Administration	13	37	4	58	-	-	-	-	17	96
95	Mental Health and Addiction Services Administration	489	3,859	726	2,228	494	2,384	141	231	1,709	8,702
96	Women's Advocate Office	15	154	27	247	2	0	-	-	44	402
105	Industrial Commission	91	398	47	74	20	334	-	-	158	806
120	Veterans Advocate Office	18	25	22	532	8	59	-	-	48	616
122	Department of the Family	323	2,125	662	3,223	303	1,608	1	0	1,288	6,957
123	Families and Children Administration	189	2,767	752	11,054	158	1,625	174	159	1,099	15,606
124	Minors Support Administration	29	916	93	1,301	45	638	1	2	167	2,857
126	Vocational Rehabilitation Administration	436	1,189	702	1,544	328	678	27	13	1,466	3,423
127	Administration for Socioeconomic Development of the Family	340	3,406	121	2,605	75	3,061	29	241	536	9,313
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	91	1,253	100	673	53	220	35	52	244	2,198
137	Department of Correction and Rehabilitation	231	3,806	28	277	45	41	32	37	304	4,160
139	Parole Board	3	4	6	80	6	9	1	0	15	94
141	Telecommunication's Regulatory Board	72	228	19	19	1	1	-	-	92	248
152	Elderly and Retired People Advocate Office	47	256	44	175	6	7	-	-	97	438
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	2	18	6	20	9	-	-	40	17
155	State Historic Preservation Office	24	83	8	23	1	1	-	-	33	107
220	Correctional Health	1	1	-	-	-	-	-	-	1	1
221	Emergency Medical Services Corps	76	334	183	390	246	171	1	0	505	895
224	Controller Especial Report Joint Commission	2	1	9	14	-	-	-	-	11	15
226	Joint Special Counsel on Legislative Donations	14	22	17	18	7	18	-	-	38	58
241	Administration for the Care and Development of the Childhood	66	391	74	1,308	8	16	-	-	148	1,715
266	Office of Public Security Affairs	12	132	2	1	2	4	-	-	16	137
272	"Lookup agency name"	17	218	-	-	-	-	-	-	17	218
273	Permit Management Office	14	43	51	109	-	-	-	-	65	151
279	COM APELATIVA SERVICIO PUBLICO	1	2	-	-	-	-	-	-	1	2
281	Office of the Electoral Comptroller	2	14	1	3	-	-	-	-	3	17
290	State Energy Office of Public Policy	9	12	401	777	94	135	-	-	504	924
329	Social Economic Development Office	75	2,406	144	3,941	28	1,875	2	0	247	8,222
Total		9,791	\$ 115,533	14,969	\$ 121,959	9,542	\$ 79,176	4,733	\$ 32,700	34,302	\$ 349,369