

## Requirement 2 (E)



***Puerto Rico Department of Treasury***

***Invoice Processing KPI's***

***For the month of May FY20***

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- *Post Hurricane Maria has affected systems, communications or management availability due to prioritization of recovery and reconstruction activities in some component units.*
- *This is affecting timing, reliability and, therefore, integrity of information and data.*
- *Complete cash data has not yet been obtained as of the date of this report due to the closure of all non-essential governmental operations as part of the lockdown that has been in place since March 15, 2020 at 6:00 PM. The closure was called by Executive Order #2020-023, which aims to thwart the spread of COVID-19 in Puerto Rico. Executive Orders #2020-29, #2020-33, and #2020-34, #2020-38, and #2020-41 extended the lockdown. It will continue through June 15, 2020, albeit on increasingly less strict terms as a phased "reopening" begins. As a result, some government employees are working from home and may not have access to relevant systems to provide the necessary data to produce the complete TSA Cash Flow Report. The impact of the Executive Orders and COVID-19 on revenue of government operations, collection of these revenues, and disbursement of funds is being evaluated.*
- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**May 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 May 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	\$163,081	11.00
123	Families and Children Administration	21,058	5.75
49	Department of Transportation and Public Works	20,418	4.25
81	Department of Education	17,300	0.25
137	Department of Correction and Rehabilitation	17,205	1.00
Total Top Five		\$239,062	
All Other		167,105	
<b>Total All Agencies</b>		<b>\$406,166</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	\$867	21.75
65	Public Services Commission	257	16.75
31	General Services Administration	3,143	16.50
141	Telecommunication's Regulatory Board	299	16.00
21	Emergency Management and Disaster Administration Agency	4,524	11.75
Total Top Five		\$9,090	
All Other		397,076	
<b>Total All Agencies</b>		<b>\$406,166</b>	

**Historical Information (FY20)**

	March	April	May
Total Unprocessed Invoices	\$387,201	\$388,676	\$406,166
Ending A/P Balance	572,561	577,447	586,650
Percentage of Invoices Unprocessed	68%	67%	69%
MoM Change in Unprocessed Invoices	N/A	0.4%	4.5%

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

(figures in thousands)

ID	Agency	YTD May FY20	Unprocessed Invoices In AP Portal as of 05/31/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
14	Environmental Quality Board	141	419	\$ 1,520	2.00	3.00
15	Office of the Governor	132	615	1,310	N/A	4.75
16	Office of Management and Budget	79	130	1,404	N/A	1.75
18	Planning Board	44	133	1,384	N/A	3.00
21	Emergency Management and Disaster Administration Agency	32	384	4,524	N/A	11.75
22	Office of the Commissioner of Insurance	36	73	1,295	N/A	2.00
23	Department of State	100	193	1,079	N/A	2.00
24	Department of the Treasury	273	195	6,567	N/A	0.75
25	Hacienda (entidad interna - fines de contabilidad)	475	2,503	15,666	N/A	5.25
28	Commonwealth Election Commission	85	920	1,370	N/A	10.75
30	Office of Administration and Transformation of Human Resources in the Government of PR	14	29	43	N/A	2.00
31	General Services Administration	25	420	3,143	N/A	16.50
34	Investigation, Prosecution and Appeals Commission	6	24	13	N/A	4.25
35	Industrial Tax Exemption Office	-	273	524	N/A	N/A
37	Civil Rights Commission	11	45	78	N/A	4.00
38	Department of Justice	281	1,309	9,425	N/A	4.75
40	Puerto Rico Police Department	236	595	1,081	N/A	2.50
42	Puerto Rico Firefighters Corps	59	98	64	N/A	1.75
43	Puerto Rico National Guard	491	1,023	6,972	N/A	2.00
45	Department of Public Safety	804	2,667	16,723	N/A	3.25
49	Department of Transportation and Public Works	344	1,504	20,418	10.00	4.25
50	Department of Natural and Environmental Resources	139	1,229	5,820	2.00	8.75
55	Department of Agriculture	89	441	1,428	N/A	5.00
60	Citizen's Advocate Office (Ombudsman)	13	7	14	N/A	0.50
62	Cooperative Development Commission	13	37	53	N/A	2.75
65	Public Services Commission	7	125	257	N/A	16.75
67	Department of Labor and Human Resources	344	652	3,887	7.00	2.00
68	Labor Relations Board	10	7	52	N/A	0.75
69	Department of Consumer Affairs	71	67	113	N/A	1.00
71	Department of Health	1,397	15,447	163,081	16.00	11.00
75	Office of the Financial Institutions Commissioner	75	26	115	N/A	0.25
78	Department of Housing	80	484	10,101	13.00	6.00
81	Department of Education	9,612	3,546	17,300	N/A	0.25
87	Department of Sports and Recreation	209	724	2,313	6.00	3.50
89	Horse Racing Industry and Sport Administration	90	94	96	N/A	1.00
95	Mental Health and Addiction Services Administration	1,433	2,442	6,356	19.00	1.75
96	Women's Advocate Office	48	62	477	N/A	1.25
105	Industrial Commission	50	161	558	N/A	3.25
120	Veterans Advocate Office	45	101	1,126	N/A	2.25
122	Department of the Family	372	1,789	16,685	4.00	4.75
123	Families and Children Administration	269	1,577	21,058	3.00	5.75
124	Minors Support Administration	60	218	3,422	2.00	3.75
126	Vocational Rehabilitation Administration	569	2,248	8,093	N/A	4.00
127	Administration for Socioeconomic Development of the Family	210	938	14,474	3.00	4.50
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	56	210	1,874	N/A	3.75

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

ID	Agency	YTD May FY20	Unprocessed Invoices In AP Portal as of 05/31/2020		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	749	794	17,205	6.00	1.00
139	Parole Board	10	15	90	N/A	1.50
141	Telecommunication's Regulatory Board	8	121	299	N/A	16.00
152	Elderly and Retired People Advocate Office	516	396	2,883	N/A	0.75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	26	41	16	N/A	1.50
155	State Historic Preservation Office	21	52	223	N/A	2.50
220	Correctional Health	8	9	18	2.00	1.25
221	Emergency Medical Services Corps	23	505	867	N/A	21.75
224	Controller Especial Report Joint Commision	3	12	8	N/A	4.25
226	Joint Special Counsel on Legislative Donations	15	48	113	N/A	3.25
231	Health Advocate Office	18	7	6	N/A	0.50
241	Administration for the Care and Development of the Childhood	133	167	751	N/A	1.25
266	Office of Public Security Affairs	37	132	169	N/A	3.50
272	Office of the Inspector General	20	36	220	N/A	N/A
273	Permit Management Office	-	106	264	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	6	22	N/A	0.50
281	Office of the Electoral Comptroller	11	7	20	N/A	0.75
290	State Energy Office of Public Policy	43	511	914	N/A	11.75
329	Social Economic Development Office	105	322	8,675	N/A	3.00
<b>Total unprocessed invoices (May 31, 2020)</b>				\$	<b>406,166</b>	
Ending A/P Balance (May 31, 2020)				\$	<b>586,650</b>	
% invoices unprocessed (May 31, 2020)					69.2%	
<b>Total unprocessed invoices (April 30, 2020)</b>				\$	<b>388,676</b>	
Ending A/P Balance (April 30, 2020)				\$	<b>577,447</b>	
% invoices unprocessed (April 30, 2020)					67.3%	
Increase / (Decrease) in total unprocessed invoices from prior month						4.5%

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 31, 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	217	\$ 1,238	155	\$ 460	47	\$ 121	-	\$ -	419	\$ 1,520
15	Office of the Governor	143	214	311	460	160	636	1	0	614	1,310
16	Office of Management and Budget	116	1,335	12	68	2	0	-	-	130	1,404
18	Planning Board	83	1,160	25	26	25	197	-	-	133	1,384
21	Emergency Management and Disaster Administration Agency	242	2,167	75	1,491	67	865	-	-	384	4,524
22	Office of the Commissioner of Insurance	33	468	14	560	15	220	11	46	62	1,295
23	Department of State	146	1,001	38	62	6	9	3	6	190	1,079
24	Department of the Treasury	195	6,567	-	-	-	-	-	-	195	6,567
25	Hacienda (entidad interna - fines de contabilidad)	1,225	8,298	962	6,546	297	802	19	20	2,484	15,666
28	Commonwealth Election Commission	210	565	68	74	586	665	56	66	864	1,370
30	Office of Administration and Transformation of Human Resources in the Government	17	15	11	23	1	5	-	-	29	43
31	General Services Administration	91	1,674	97	738	232	731	-	-	420	3,143
34	Investigation, Prosecution and Appeals Commission	7	2	14	11	3	1	-	-	24	13
35	Industrial Tax Exemption Office	125	179	145	343	3	2	-	-	273	524
37	Civil Rights Commission	36	64	7	5	2	9	-	-	45	78
38	Department of Justice	581	6,111	509	2,895	219	418	-	-	1,309	9,425
40	Puerto Rico Police Department	45	173	268	501	184	398	98	8	497	1,081
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	768	5,547	222	1,253	33	172	-	-	1,023	6,972
45	Department of Public Safety	2,458	15,809	117	839	91	72	1	2	2,666	16,723
49	Department of Transportation and Public Works	598	5,817	428	6,614	326	6,986	152	1,001	1,352	20,418
50	Department of Natural and Environmental Resources	837	4,328	333	1,209	56	278	3	5	1,226	5,820
55	Department of Agriculture	275	1,015	163	412	3	1	-	-	441	1,428
60	Citizen's Advocate Office (Ombudsman)	5	13	2	0	-	-	-	-	7	14
62	Cooperative Development Commission	19	26	17	27	-	-	1	0	36	53
65	Public Services Commission	57	91	30	131	38	35	-	-	125	257
67	Department of Labor and Human Resources	550	3,706	66	115	35	42	1	24	651	3,887
68	Labor Relations Board	7	52	-	-	-	-	-	-	7	52
69	Department of Consumer Affairs	39	91	24	20	4	2	-	-	67	113
71	Department of Health	6,073	60,435	3,856	37,751	2,659	37,056	2,859	27,839	12,588	163,081
75	Office of the Financial Institutions Commissioner	18	90	8	26	-	-	-	-	26	115
78	Department of Housing	457	8,031	24	2,059	3	11	-	-	484	10,101
81	Department of Education	724	8,862	612	3,915	1,420	3,087	790	1,437	2,756	17,300
87	Department of Sports and Recreation	393	704	111	162	201	1,410	19	37	705	2,313
89	Horse Racing Industry and Sport Administration	93	94	1	2	-	-	-	-	94	96
95	Mental Health and Addiction Services Administration	1,364	4,452	596	1,169	376	635	106	99	2,336	6,356
96	Women's Advocate Office	34	243	26	233	2	0	-	-	62	477
105	Industrial Commission	110	458	38	65	13	35	-	-	161	558
120	Veterans Advocate Office	71	539	24	532	6	55	-	-	101	1,126
122	Department of the Family	867	11,999	638	3,101	284	1,585	-	-	1,789	16,685
123	Families and Children Administration	584	9,492	728	10,895	127	535	138	136	1,439	21,058
124	Minors Support Administration	89	1,660	89	1,219	40	543	-	-	218	3,422
126	Vocational Rehabilitation Administration	1,229	6,088	681	1,330	310	664	28	11	2,220	8,093
127	Administration for Socioeconomic Development of the Family	737	8,892	108	2,490	66	2,891	27	201	911	14,474
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	186	1,874
137	Department of Correction and Rehabilitation	756	16,962	23	219	9	18	6	5	788	17,205
139	Parole Board	2	0	6	80	6	9	1	0	14	90
141	Telecommunication's Regulatory Board	102	280	18	19	1	1	-	-	121	299
152	Elderly and Retired People Advocate Office	353	2,702	37	174	6	7	-	-	396	2,883
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	5	3	16	5	20	9	-	-	41	16
155	State Historic Preservation Office	44	200	7	22	1	1	-	-	52	223
220	Correctional Health	9	18	-	-	-	-	-	-	9	18
221	Emergency Medical Services Corps	75	324	184	390	245	153	1	0	504	867
224	Controller Especial Report Joint Commission	12	8	-	-	-	-	-	-	12	8
226	Joint Special Counsel on Legislative Donations	30	78	11	17	7	18	-	-	48	113
231	Health Advocate Office	7	6	-	-	-	-	-	-	7	6
241	Administration for the Care and Development of the Childhood	112	658	47	78	8	16	-	-	167	751
266	Office of Public Security Affairs	128	164	2	1	2	4	-	-	132	169
272	Office of the Inspector General	36	220	-	-	-	-	-	-	36	220
273	Permit Management Office	55	155	51	109	-	-	-	-	106	264
279	COM APELATIVA SERVICIO PUBLICO	6	22	-	-	-	-	-	-	6	22
281	Office of the Electoral Comptroller	6	17	1	3	-	-	-	-	7	20
290	State Energy Office of Public Policy	21	21	397	764	93	129	-	-	511	914
329	Social Economic Development Office	189	2,998	107	3,835	24	1,841	2	0	320	8,675
<b>Total</b>		<b>23,982</b>	<b>\$ 215,742</b>	<b>12,708</b>	<b>\$ 95,940</b>	<b>8,439</b>	<b>\$ 63,488</b>	<b>4,347</b>	<b>\$ 30,996</b>	<b>45,129</b>	<b>\$ 406,166</b>