

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of April 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 since March 15, 2020 after 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, #2020-34, #2020-38 extended the closure and will continue through May 25, 2020. 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 a complete report, though EO #2020-38 relaxes some of the restrictions. 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
April 30th, 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 April 30, 2020 preliminary invoice data in the amount \$331m 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 April 30th, 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	\$160,219	11.00
123	Families and Children Administration	21,016	6.00
49	Department of Transportation and Public Works	19,588	4.25
122	Department of the Family	16,707	4.75
25	Hacienda (entidad interna - fines de contabilidad)	15,975	5.00
Total Top Five		\$233,505	
All Other		155,172	
Total All Agencies		\$388,676	

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	\$885	19.75
65	Public Services Commission	259	17.50
31	General Services Administration	2,504	16.25
141	Telecommunication's Regulatory Board	286	14.25
71	Department of Health	160,219	11.00
Total Top Five		\$164,153	
All Other		224,523	
Total All Agencies		\$388,676	

Historical Information (FY20)

	February	March	April
Total Unprocessed Invoices	\$359,350	\$387,201	\$388,676
Ending A/P Balance	462,982	572,561	577,447
Percentage of Invoices Unprocessed	78%	68%	67%
MoM Change in Unprocessed Invoices	N/A	7.8%	0.4%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30th, 2020

(figures in thousands)

ID	Agency	YTD April FY20	Unprocessed Invoices In AP		Personnel	
		Monthly Average Processed Vouchers	Portal as of 4/30/2020		Currently Processing Invoices	Estimated Months to Process Complete Invoice Backlog
			Total Count	Total Amount		
14	Environmental Quality Board	146	407	\$ 1,408	2.00	2.75
15	Office of the Governor	136	626	1,359	N/A	4.50
16	Office of Management and Budget	83	183	2,416	N/A	2.25
18	Planning Board	46	126	1,483	N/A	2.75
21	Emergency Management and Disaster Administration Agency	36	386	4,838	N/A	10.75
22	Office of the Commissioner of Insurance	35	82	1,319	N/A	2.25
23	Department of State	105	154	926	N/A	1.50
24	Department of the Treasury	281	159	5,623	N/A	0.50
25	Hacienda (entidad interna - fines de contabilidad)	496	2,470	15,975	N/A	5.00
28	Commonwealth Election Commission	91	927	1,270	N/A	10.25
30	Office of Administration and Transformation of Human Resources in the Government of PR	16	28	46	N/A	1.75
31	General Services Administration	26	427	2,504	N/A	16.25
34	Investigation, Prosecution and Appeals Commission	6	28	13	N/A	5.00
35	Industrial Tax Exemption Office	-	263	498	N/A	N/A
37	Civil Rights Commission	12	38	60	N/A	3.00
38	Department of Justice	291	1,293	10,099	N/A	4.50
40	Puerto Rico Police Department	259	599	1,094	N/A	2.25
42	Puerto Rico Firefighters Corps	65	98	64	N/A	1.50
43	Puerto Rico National Guard	495	1,049	6,859	N/A	2.00
45	Department of Public Safety	797	2,195	13,204	N/A	2.75
49	Department of Transportation and Public Works	358	1,481	19,588	10.00	4.25
50	Department of Natural and Environmental Resources	149	1,149	5,110	2.00	7.75
55	Department of Agriculture	97	438	1,421	N/A	4.50
60	Citizen's Advocate Office (Ombudsman)	14	7	10	N/A	0.50
62	Cooperative Development Commission	15	35	51	N/A	2.50
65	Public Services Commission	8	143	259	N/A	17.50
67	Department of Labor and Human Resources	356	666	3,156	7.00	1.75
68	Labor Relations Board	10	6	38	N/A	0.50
69	Department of Consumer Affairs	73	62	76	N/A	0.75
71	Department of Health	1,398	15,364	160,219	16.00	11.00
75	Office of the Financial Institutions Commissioner	82	24	125	N/A	0.25
78	Department of Housing	83	408	7,727	13.00	5.00
81	Department of Education	9,091	3,508	15,664	N/A	0.50
87	Department of Sports and Recreation	218	689	2,275	6.00	3.25
89	Horse Racing Industry and Sport Administration	84	25	54	N/A	0.25
95	Mental Health and Addiction Services Administration	1,476	2,397	6,225	19.00	1.50
96	Women's Advocate Office	47	70	597	N/A	1.50
105	Industrial Commission	49	181	831	N/A	3.75
120	Veterans Advocate Office	49	89	1,103	N/A	1.75
122	Department of the Family	380	1,826	16,707	4.00	4.75
123	Families and Children Administration	278	1,637	21,016	3.00	6.00
124	Minors Support Administration	59	242	5,011	2.00	4.00
126	Vocational Rehabilitation Administration	623	2,201	7,540	N/A	3.50
127	Administration for Socioeconomic Development of the Family	205	930	13,589	3.00	4.50
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	61	217	2,025	N/A	3.50

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of April 30th, 2020
(figures in thousands)

ID	Agency	YTD April FY20	Unprocessed Invoices In AP Portal as of 4/30/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
137	Department of Correction and Rehabilitation	785	715	14,646	6.00	1.00
139	Parole Board	9	19	96	N/A	2.00
141	Telecommunication's Regulatory Board	8	119	286	N/A	14.25
152	Elderly and Retired People Advocate Office	512	235	917	N/A	0.50
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	29	42	20	N/A	1.50
155	State Historic Preservation Office	21	69	195	N/A	3.25
220	Correctional Health	8	9	18	2.00	1.00
221	Emergency Medical Services Corps	26	507	885	N/A	19.75
224	Controller Especial Report Joint Commision	3	6	16	N/A	2.00
226	Joint Special Counsel on Legislative Donations	15	42	97	N/A	2.75
231	Health Advocate Office	19	7	5	N/A	0.25
241	Administration for the Care and Development of the Childhood	141	156	1,450	N/A	1.00
266	Office of Public Security Affairs	39	134	167	N/A	3.50
272	Office of the Inspector General	20	30	170	N/A	N/A
273	Permit Management Office	-	105	259	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	10	14	10	N/A	1.50
281	Office of the Electoral Comptroller	11	3	19	N/A	0.25
290	State Energy Office of Public Policy	47	511	914	N/A	10.75
329	Social Economic Development Office	114	317	6,982	N/A	2.75
Total unprocessed invoices (April 30th, 2020)				\$	388,676	
Ending A/P Balance (April 30th, 2020)				\$	577,447	
% invoices unprocessed (April 30th, 2020)					67.3%	
Total unprocessed invoices (March 31st, 2020)				\$	387,201	
Ending A/P Balance (March 31st, 2020)				\$	572,561	
% invoices unprocessed (March 31st, 2020)					67.6%	
Increase / (Decrease) in total unprocessed invoices from prior month					0.4%	

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 Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of April 30th, 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	205	\$ 1,126	155	\$ 460	47	\$ 121	-	\$ -	407	\$ 1,408
15	Office of the Governor	137	218	312	460	176	681	1	0	625	1,359
16	Office of Management and Budget	118	1,071	53	1,331	10	12	2	2	181	2,416
18	Planning Board	67	1,251	27	27	32	205	-	-	126	1,483
21	Emergency Management and Disaster Administration Agency	232	2,386	80	1,521	73	930	1	0	385	4,838
22	Office of the Commissioner of Insurance	40	489	14	560	17	223	11	46	71	1,319
23	Department of State	107	848	38	62	6	9	3	6	151	926
24	Department of the Treasury	159	5,623	-	-	-	-	-	-	159	5,623
25	Hacienda (entidad interna - fines de contabilidad)	1,177	8,174	973	6,559	301	1,222	19	20	2,451	15,975
28	Commonwealth Election Commission	169	412	69	74	631	712	58	71	869	1,270
30	Office of Administration and Transformation of Human Resources in the Government	16	18	11	23	1	5	-	-	28	46
31	General Services Administration	85	976	97	738	243	781	2	9	425	2,504
34	Investigation, Prosecution and Appeals Commission	11	2	14	11	3	1	-	-	28	13
35	Industrial Tax Exemption Office	114	152	145	343	4	3	-	-	263	498
37	Civil Rights Commission	29	46	7	5	2	9	-	-	38	60
38	Department of Justice	556	6,637	514	2,965	222	494	1	2	1,292	10,099
40	Puerto Rico Police Department	45	173	269	511	187	401	98	8	501	1,094
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	755	4,892	234	1,298	60	669	-	-	1,049	6,859
45	Department of Public Safety	1,991	12,319	112	810	91	72	1	2	2,194	13,204
49	Department of Transportation and Public Works	548	4,974	428	6,614	328	6,987	177	1,014	1,304	19,588
50	Department of Natural and Environmental Resources	755	3,757	331	1,067	57	278	6	7	1,143	5,110
55	Department of Agriculture	269	1,008	163	412	6	2	-	-	438	1,421
60	Citizen's Advocate Office (Ombudsman)	5	9	2	0	-	-	-	-	7	10
62	Cooperative Development Commission	9	24	17	27	-	-	1	0	34	51
65	Public Services Commission	57	90	32	132	54	38	-	-	143	259
67	Department of Labor and Human Resources	563	2,974	66	115	36	42	1	24	665	3,156
68	Labor Relations Board	6	38	-	-	-	-	-	-	6	38
69	Department of Consumer Affairs	34	54	24	20	4	2	-	-	62	76
71	Department of Health	5,950	58,809	3,842	36,693	2,670	36,853	2,902	27,863	12,462	160,219
75	Office of the Financial Institutions Commissioner	15	100	8	26	1	0	-	-	24	125
78	Department of Housing	381	6,657	23	1,059	4	11	-	-	408	7,727
81	Department of Education	684	7,331	610	3,808	1,423	3,088	791	1,437	2,717	15,664
87	Department of Sports and Recreation	321	550	124	166	223	1,504	21	55	668	2,275
89	Horse Racing Industry and Sport Administration	24	52	1	2	-	-	-	-	25	54
95	Mental Health and Addiction Services Administration	1,311	4,318	605	1,172	375	635	106	99	2,291	6,225
96	Women's Advocate Office	42	364	26	233	2	0	-	-	70	597
105	Industrial Commission	118	431	43	66	20	334	-	-	181	831
120	Veterans Advocate Office	57	512	24	532	8	59	-	-	89	1,103
122	Department of the Family	876	11,921	651	3,179	298	1,607	1	0	1,825	16,707
123	Families and Children Administration	553	8,251	748	10,982	162	1,631	174	152	1,463	21,016
124	Minors Support Administration	108	3,163	89	1,219	44	628	1	2	241	5,011
126	Vocational Rehabilitation Administration	1,167	5,530	681	1,330	324	667	29	13	2,172	7,540
127	Administration for Socioeconomic Development of the Family	713	7,752	110	2,505	76	3,083	31	249	899	13,589
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	58	1,129	81	630	52	215	26	51	191	2,025
137	Department of Correction and Rehabilitation	657	14,401	23	219	20	19	15	6	700	14,646
139	Parole Board	6	7	6	80	6	9	1	0	18	96
141	Telecommunication's Regulatory Board	100	267	18	19	1	1	-	-	119	286
152	Elderly and Retired People Advocate Office	191	736	38	174	6	7	-	-	235	917
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	6	16	5	20	9	-	-	42	20
155	State Historic Preservation Office	61	172	7	22	1	1	-	-	69	195
220	Correctional Health	9	18	-	-	-	-	-	-	9	18
221	Emergency Medical Services Corps	75	324	184	390	247	171	1	0	506	885
224	Controller Especial Report Joint Commission	6	16	-	-	-	-	-	-	6	16
226	Joint Special Counsel on Legislative Donations	24	62	11	17	7	18	-	-	42	97
231	Health Advocate Office	7	5	-	-	-	-	-	-	7	5
241	Administration for the Care and Development of the Childhood	100	436	48	999	8	16	-	-	156	1,450
266	Office of Public Security Affairs	130	162	2	1	2	4	-	-	134	167
272	Office of the Inspector General	30	170	-	-	-	-	-	-	30	170
273	Permit Management Office	54	151	51	109	-	-	-	-	105	259
279	COM APELATIVA SERVICIO PUBLICO	14	10	-	-	-	-	-	-	14	10
281	Office of the Electoral Comptroller	2	16	1	3	-	-	-	-	3	19
290	State Energy Office of Public Policy	21	21	397	764	93	129	-	-	511	914
329	Social Economic Development Office	173	1,262	114	3,844	28	1,875	2	0	315	6,982
Total		22,320	\$ 194,867	12,837	\$ 96,176	8,738	\$ 66,492	4,483	\$ 31,141	43,895	\$ 388,676