

Requirement 2 (E)



Puerto Rico Department of Treasury

Invoice Processing KPI's

For the month of February FY20

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Puerto Rico Department of the Treasury
Central Accounting Area
Invoice Processing Capacity Analysis
February 29th, 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 February 29th, 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	\$150,129	10.25
81	Department of Education	21,600	0.50
123	Families and Children Administration	20,450	5.25
49	Department of Transportation and Public Works	18,838	3.25
25	Hacienda (entidad interna - fines de contabilidad)	13,473	4.25
Total Top Five		\$224,490	
All Other		134,860	
Total All Agencies		\$359,350	

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	\$333	18.25
221	Emergency Medical Services Corps	885	16.00
31	General Services Administration	1,928	15.75
141	Telecommunication's Regulatory Board	281	12.00
71	Department of Health	150,129	10.25
Total Top Five		\$153,556	
All Other		205,794	
Total All Agencies		\$359,350	

Historical Information (FY20)

	December	January	February
Total Unprocessed Invoices	\$357,487	\$369,616	\$359,350
Ending A/P Balance	439,947	459,740	462,982
Percentage of Invoices Unprocessed	81%	80%	78%
MoM Change in Unprocessed Invoices	N/A	3.4%	(2.8)%

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Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 29th, 2020

(figures in thousands)

ID	Agency	YTD February FY20	Unprocessed Invoices In AP Portal as of 2/29/2020		Personnel	Estimated Months to
		Monthly Average Processed Vouchers	Total Count	Total Amount	Currently Processing Invoices	Process Complete Invoice Backlog
14	Environmental Quality Board	177	391	\$ 1,263	2.00	2.25
15	Office of the Governor	146	602	1,336	N/A	4.00
16	Office of Management and Budget	88	196	6,640	N/A	2.25
18	Planning Board	51	125	960	N/A	2.50
21	Emergency Management and Disaster Administration Agency	44	358	4,600	N/A	8.00
22	Office of the Commissioner of Insurance	40	69	1,329	N/A	1.75
23	Department of State	115	144	620	N/A	1.25
24	Department of the Treasury	301	81	6,469	N/A	0.25
25	Hacienda (entidad interna - fines de contabilidad)	552	2,330	13,473	N/A	4.25
28	Commonwealth Election Commission	104	873	1,059	N/A	8.50
30	Office of Administration and Transformation of Human Resources in the Government of PR	16	24	34	N/A	1.50
31	General Services Administration	27	427	1,928	N/A	15.75
34	Investigation, Prosecution and Appeals Commission	6	24	13	N/A	4.25
35	Industrial Tax Exemption Office	-	242	454	N/A	N/A
37	Civil Rights Commission	16	21	28	N/A	1.25
38	Department of Justice	314	1,184	7,166	N/A	3.75
40	Puerto Rico Police Department	324	607	1,156	N/A	1.75
42	Puerto Rico Firefighters Corps	81	98	64	N/A	1.25
43	Puerto Rico National Guard	507	734	5,367	N/A	1.50
45	Department of Public Safety	789	1,747	6,948	N/A	2.25
49	Department of Transportation and Public Works	427	1,411	18,838	10.00	3.25
50	Department of Natural and Environmental Resources	140	1,175	5,553	2.00	8.50
55	Department of Agriculture	105	370	1,259	N/A	3.50
60	Citizen's Advocate Office (Ombudsman)	16	6	5	N/A	0.50
62	Cooperative Development Commission	17	33	47	N/A	2.00
65	Public Services Commission	9	158	333	N/A	18.25
67	Department of Labor and Human Resources	396	530	1,933	7.00	1.25
68	Labor Relations Board	10	3	16	N/A	0.25
69	Department of Consumer Affairs	73	51	74	N/A	0.75
71	Department of Health	1,422	14,699	150,129	16.00	10.25
75	Office of the Financial Institutions Commissioner	90	35	187	N/A	0.50
78	Department of Housing	88	361	6,327	13.00	4.00
81	Department of Education	8,080	3,670	21,600	N/A	0.50
87	Department of Sports and Recreation	262	568	2,016	6.00	2.25
89	Horse Racing Industry and Sport Administration	95	21	54	N/A	0.25
95	Mental Health and Addiction Services Administration	1,589	2,173	5,572	19.00	1.25
96	Women's Advocate Office	52	57	500	N/A	1.00
105	Industrial Commission	53	167	949	N/A	3.25
120	Veterans Advocate Office	52	105	1,113	N/A	2.00
122	Department of the Family	400	1,627	12,005	4.00	4.00
123	Families and Children Administration	296	1,525	20,450	3.00	5.25
124	Minors Support Administration	64	187	3,254	2.00	3.00
126	Vocational Rehabilitation Administration	742	1,907	6,692	N/A	2.50
127	Administration for Socioeconomic Development of the Family	217	775	12,127	3.00	3.50
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	5	49	N/A	N/A
133	Natural Resources Administration	76	224	2,043	N/A	3.00

Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of February 29th, 2020
(figures in thousands)

ID	Agency	YTD February FY20	Unprocessed Invoices In AP Portal as of 2/29/2020		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	906	597	12,253	6.00	0.75
139	Parole Board	10	13	90	N/A	1.25
141	Telecommunication's Regulatory Board	10	117	281	N/A	12.00
152	Elderly and Retired People Advocate Office	549	157	771	N/A	0.25
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	35	39	17	N/A	1.25
155	State Historic Preservation Office	25	43	138	N/A	1.75
220	Correctional Health	8	9	18	2.00	1.25
221	Emergency Medical Services Corps	31	504	885	N/A	16.00
224	Controller Especial Report Joint Commision	4	3	0	N/A	0.75
226	Joint Special Counsel on Legislative Donations	14	48	77	N/A	3.25
231	Health Advocate Office	20	7	6	N/A	0.25
241	Administration for the Care and Development of the Childhood	155	132	1,452	N/A	0.75
266	Office of Public Security Affairs	45	122	155	N/A	2.75
272	Office of the Inspector General	21	11	115	N/A	N/A
273	Permit Management Office	-	98	232	N/A	N/A
279	COM APELATIVA SERVICIO PUBLICO	11	6	8	N/A	0.50
281	Office of the Electoral Comptroller	11	2	18	N/A	0.25
290	State Energy Office of Public Policy	59	511	914	N/A	8.50
329	Social Economic Development Office	135	294	7,889	N/A	2.25
Total unprocessed invoices (February 29th, 2020)				\$ 359,350		
Ending A/P Balance (February 29th, 2020)				\$ 462,982		
% invoices unprocessed (February 29th, 2020)				77.6%		
Total unprocessed invoices (January 31st, 2020)				\$ 369,616		
Ending A/P Balance (January 31st, 2020)				\$ 459,740		
% invoices unprocessed (January 31st, 2020)				80.4%		
Increase / (Decrease) in total unprocessed invoices from prior month					(2.8)%	

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Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of February 29th, 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	189	\$ 981	155	\$ 161	47	\$ 121	-	\$ -	391	\$ 1,263
15	Office of the Governor	113	195	312	460	176	681	1	0	601	1,336
16	Office of Management and Budget	104	779	79	5,185	11	673	2	2	194	6,640
18	Planning Board	66	729	27	27	32	205	-	-	125	960
21	Emergency Management and Disaster Administration Agency	203	2,149	81	1,521	73	930	1	0	357	4,600
22	Office of the Commissioner of Insurance	27	499	14	560	17	223	11	46	58	1,329
23	Department of State	97	542	38	62	6	9	3	6	141	620
24	Department of the Treasury	81	6,469	-	-	-	-	-	-	81	6,469
25	Hacienda (entidad interna - fines de contabilidad)	1,020	5,634	990	6,597	301	1,222	19	20	2,311	13,473
28	Commonwealth Election Commission	115	201	69	74	631	712	58	71	815	1,059
30	Office of Administration and Transformation of Human Resources in the Government of PR2	12	6	11	23	1	5	-	-	24	34
31	General Services Administration	84	382	97	738	244	799	2	9	425	1,928
34	Investigation, Prosecution and Appeals Commission	7	1	14	11	3	1	-	-	24	13
35	Industrial Tax Exemption Office	93	108	145	343	4	3	-	-	242	454
37	Civil Rights Commission	12	15	7	5	2	9	-	-	21	28
38	Department of Justice	445	3,673	516	2,997	222	494	1	2	1,183	7,166
40	Puerto Rico Police Department	49	202	269	511	191	434	98	8	509	1,156
42	Puerto Rico Firefighters Corps	9	14	64	35	25	15	-	-	98	64
43	Puerto Rico National Guard	444	3,399	230	1,299	60	669	-	-	734	5,367
45	Department of Public Safety	1,544	6,067	111	807	91	72	1	2	1,746	6,948
49	Department of Transportation and Public Works	478	4,220	427	6,612	329	6,992	177	1,014	1,234	18,838
50	Department of Natural and Environmental Resources	772	4,159	340	1,109	57	278	6	7	1,169	5,553
55	Department of Agriculture	204	846	160	411	6	2	-	-	370	1,259
60	Citizen's Advocate Office (Ombudsman)	3	5	3	1	-	-	-	-	6	5
62	Cooperative Development Commission	15	20	17	27	-	-	1	0	32	47
65	Public Services Commission	72	164	32	132	54	38	-	-	158	333
67	Department of Labor and Human Resources	427	1,751	66	115	36	42	1	24	529	1,933
68	Labor Relations Board	3	16	-	-	-	-	-	-	3	16
69	Department of Consumer Affairs	23	52	24	20	4	2	-	-	51	74
71	Department of Health	5,132	47,044	3,914	38,042	2,696	36,867	2,957	28,176	11,742	150,129
75	Office of the Financial Institutions Commissioner	26	162	8	26	1	0	-	-	35	187
78	Department of Housing	262	5,225	80	1,084	18	17	1	2	360	6,327
81	Department of Education	688	13,244	712	3,820	1,480	3,099	790	1,437	2,880	21,600
87	Department of Sports and Recreation	200	291	124	166	223	1,504	21	55	547	2,016
89	Horse Racing Industry and Sport Administration	20	52	1	2	-	-	-	-	21	54
95	Mental Health and Addiction Services Administration	1,085	3,662	607	1,175	375	635	106	99	2,067	5,572
96	Women's Advocate Office	28	252	27	247	2	0	-	-	57	500
105	Industrial Commission	104	549	43	66	20	334	-	-	167	949
120	Veterans Advocate Office	73	522	24	532	8	59	-	-	105	1,113
122	Department of the Family	677	7,221	650	3,176	299	1,608	1	0	1,626	12,005
123	Families and Children Administration	437	7,681	751	10,986	163	1,631	174	152	1,351	20,450
124	Minors Support Administration	53	1,405	89	1,219	44	628	1	2	186	3,254
126	Vocational Rehabilitation Administration	874	4,681	681	1,331	324	667	28	13	1,879	6,692
127	Administration for Socioeconomic Development of the Family	557	6,290	111	2,506	76	3,083	31	249	744	12,127
132	ASUNTOS DE ENERGIA (OF EST POLITICA PUB ENERGETICA)	-	-	4	48	1	1	-	-	5	49
133	Natural Resources Administration	64	1,146	82	631	52	215	26	51	198	2,043
137	Department of Correction and Rehabilitation	537	12,000	25	227	20	19	15	6	582	12,253
139	Parole Board	-	-	6	80	6	9	1	0	12	90
141	Telecommunication's Regulatory Board	98	262	18	19	1	1	-	-	117	281
152	Elderly and Retired People Advocate Office	113	590	38	174	6	7	-	-	157	771
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	3	3	16	5	20	9	-	-	39	17
155	State Historic Preservation Office	35	115	7	22	1	1	-	-	43	138
220	Correctional Health	9	18	-	-	-	-	-	-	9	18
221	Emergency Medical Services Corps	75	324	182	390	246	171	1	0	503	885
224	Controller Especial Report Joint Commission	3	0	-	-	-	-	-	-	3	0
226	Joint Special Counsel on Legislative Donations	29	42	12	17	7	18	-	-	48	77
231	Health Advocate Office	7	6	-	-	-	-	-	-	7	6
241	Administration for the Care and Development of the Childhood	74	437	50	999	8	16	-	-	132	1,452
266	Office of Public Security Affairs	118	150	2	1	2	4	-	-	122	155
272	Office of the Inspector General	11	115	-	-	-	-	-	-	11	115
273	Permit Management Office	47	124	51	109	-	-	-	-	98	232
279	COM APELATIVA SERVICIO PUBLICO	6	8	-	-	-	-	-	-	6	8
281	Office of the Electoral Comptroller	1	14	1	3	-	-	-	-	2	18
290	State Energy Office of Public Policy	21	21	397	764	93	129	-	-	511	914
329	Social Economic Development Office	150	2,169	114	3,844	28	1,875	2	0	292	7,889
Total		18,328	\$ 159,101	13,125	\$ 101,552	8,843	\$ 67,242	4,537	\$ 31,455	40,296	\$ 359,350