

**UNIVERSITY OF PUERTO RICO AT PONCE**



**Updated Report presented to the  
Middle States Commission on Higher Education**

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February 5, 2021

**Updated Report**

To acknowledge receipt of the monitoring report. To delay the On-Site Follow-up visit scheduled for Spring 2020 due to extraordinary circumstances related to coronavirus (COVID-19) interruptions and to continue accreditation. To note the institution remains accredited during a delay granted by the Commission. The Follow-Up visit will be scheduled in accordance with Commission policy and procedures.

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## **INTRODUCTION**

The University of Puerto Rico at Ponce submits this Updated Report as requested by the Middle States Commission on Higher Education (MSCHE) due six weeks prior to the virtual site visit, which has been prepared in collaboration with Central Administration. It addresses the changes at the Institution since the submission of the Monitoring Report on March 16, 2020.

### **MSCHE Request for Follow-Up to UPR-Ponce**

To acknowledge receipt of the monitoring report. To delay the On-Site Follow-up visit scheduled for Spring 2020 due to extraordinary circumstances related to coronavirus (COVID-19) interruptions and to continue accreditation. To note the Institution remains accredited during a delay granted by the Commission. The Follow-Up visit will be scheduled in accordance with Commission policy and procedures.

## **CHANGES OR UPDATES RELATED TO THE STANDARDS AND REQUIREMENTS OF AFFILIATION**

Since the date the Monitoring Report was uploaded to the Commission's portal, UPR-Ponce has not suffered any changes or updates related to the Standards and Requirements of Affiliation.

## **CHANGES RELATED TO THE CORONAVIRUS INTERRUPTIONS AND THE INSTITUTION'S RESPONSE**

The University of Puerto Rico at Ponce (UPR-Ponce) took measures to offer all its courses using technology-assisted instruction. This is a temporary action due to the emergency caused by the COVID-19 pandemic.

The academic calendar was amended considering that the UPR President declared a period of one week in which all Faculty members focused on the transition of face-to-face courses to online courses to ensure academic continuity due to the COVID-19 crisis and social distancing declared by the Hon. Governor of Puerto Rico. This period was from March 16<sup>th</sup> to March 23<sup>rd</sup>. Faculty at UPR-Ponce have used Moodle platform and Microsoft Teams, Google Hangouts, among other technologies to teach their courses and to communicate with students. It is important to clarify that online courses continued as regularly scheduled.

In order to support its faculty, UPR-Ponce created a task force to provide help in using online technologies. This group offered two workshops on Thursday, March 12, and Friday, March 13, 2020, on how to use Moodle. Also, short videos and presentations were created and sent to professors and students to provide more tools to deal with the platform.

The faculty has been trained in online education. Fifty-one professors have completed the Virtual Educator Certification offered by the University of Puerto Rico in Mayaguez and 65, the Virtual Learning Certification with UPR-Rio Piedras. Other 35 professors will complete the Virtual

Educator Certificate in March 2021. On the other hand, five non-faculty members received their Virtual Educator Certification from UPR-Mayaguez and 14, the one from UPR-Rio Piedras. There is a group of 11 non-faculty members that will complete the requisites of the UPR-Mayaguez Certification during this semester.

Online offerings began on Tuesday, March 24, and finished in May 2020. The summer session was also successfully offered online. The Acting Academic Affairs Dean imparted instructions to the Academic Department Chairpersons regarding documentation of compliance with course content, objectives, and evaluations. Professors were required to register student participation in academic activities given in the courses to ensure complying with contact hours and other academic aspects.

During the past semesters and due to the situations caused by earthquakes and COVID-19 pandemic, the Institution has had to make adjustments to continue offering the academic activity for the benefit of students and to comply with its mission. One of the adjustments made by UPR-Ponce to help students cope with all the situations mentioned before was the adoption of Academic Senate Certification 19-2020-2021 that allows students to opt a Pass or Fail grade in all courses registered during the second semester of 2019-2020 and for the first semester 2020-2021. If the students preferred, they can receive normal grades. Some exceptions are included for some academic programs that are licensed by professional agencies. An explanatory note about the pandemic shall be included in students' academic record to evidence this extraordinary event.

Also, all processes from essential student services were adapted to online modalities. These services include Admissions, Financial Aid, Medical Services, Billing and Collections, Registrar's Office, support for students with disabilities, and extracurricular activities. Academic counseling processes, tutoring, and library services were also offered online. In terms of tutoring services, staff coordinated services using an appointment system, calendar, and video conference. Finally, the Counseling and Psychology Services Department assisted students online in compliance with HIPAA regulations. The current semester is being offered virtually, too.

### **CARES ACT Projects**

The Institution received two federal awards through CARES Act. The federal grant number, P425W2011235, awarded \$2,657,125 to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance such as food, housing, educational materials, technology, health care, and childcare). These funds were distributed among 2,170 eligible students who received an average of \$1,225.00 (Appendix 1).

Along with the student portion, the UPR-Ponce was also awarded the federal grant CARES Act project P425F200274, to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus. The Institutional Portion has greatly benefited the UPR-Ponce, as it moves forward to cope with the challenges brought by the pandemic situation. Table 1

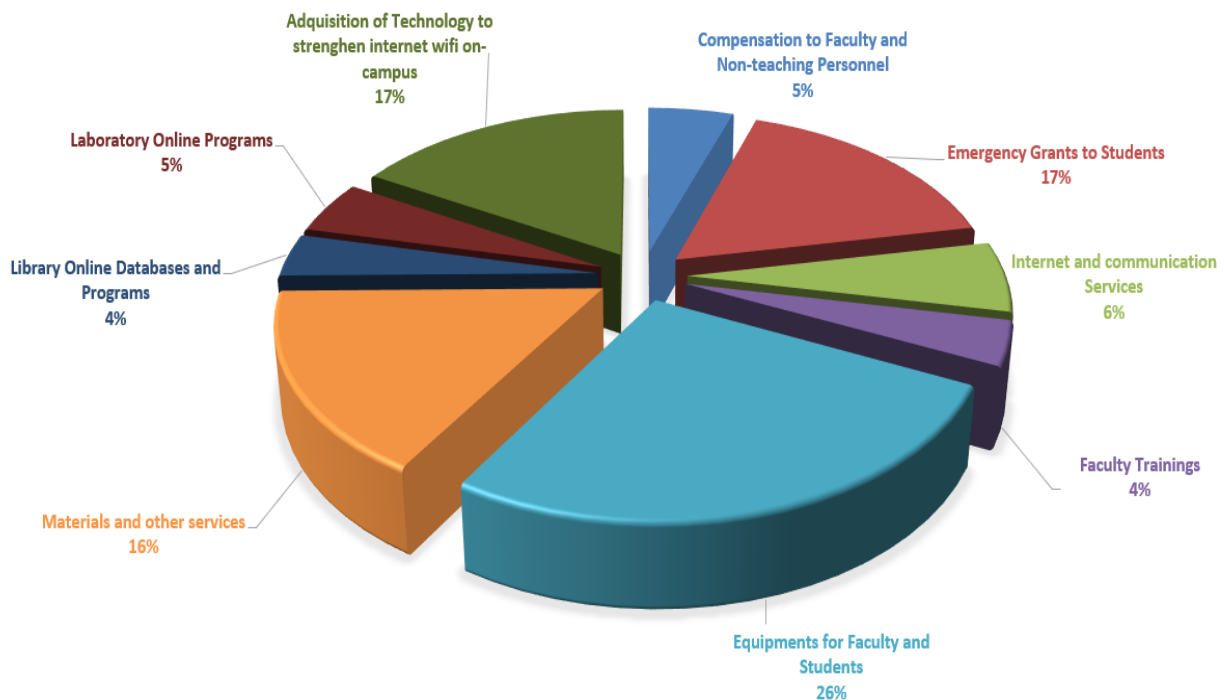
depicts how the UPR-Ponce has distributed the institutional funds provided by the CARES Act as of December 2020.

**Table 1**  
**Actuals and Commitments as of December 2020: CARES Act Institutional Funds**

Actuals and Commitments	Amount
Compensation to faculty and non-faculty personnel	\$ 105,637
Emergency grants for students	350,000
Internet and communication services	131,169
Faculty training	81, 870
Equipment for faculty and students	552,167
Materials and other services	336,430
Library online databases and programs	80,000
Laboratory online programs	100,000
Acquisition of technology to strengthen internet Wi-Fi on campus	345,000
<b>Total</b>	<b>\$ 2,082,274</b>

Source: UPR-Ponce Finance Office

**Figure 1**  
**Uses of CARES Act Institutional Funds**



As depicted in the previous figure, more than 25% of the funds provided by the Institutional Portion has been devoted to purchase equipment for faculty and students. Through the funds provided by the CARES Act, hotspots and laptops were acquired for students in need of internet service and technological equipment. Also, more than 150 faculty members have received laptops to carry out online teaching activities assisted by technologies. The University strengthened and expanded its Wi-Fi internet service by installing more than 200 antennas that allow the use of wireless internet service even in the parking lots, so students could use the internet service from inside their vehicles. In addition, cyber centers were located in the community, coordinated with the Autonomous Municipality of Ponce, so students could use them to complete their tasks. A call center was established with all service offices for students to have continuous communication in order to complete their processes and clarify any questions related to the services. As of today, a technical staff group is available at the Information Technology Office to assist faculty, non-teaching personnel, and students in technology and other communication issues while using the technology available. All these processes were facilitated through video conference meetings (Google Meet, Zoom, and BigBlueButton). The Institution has also acquired Zoom licenses to distribute among faculty members who request that service for their courses. One of the key purchases has been the acquisition of different online platforms to assist faculty while they deliver their courses using methods assisted by technologies, such as Labster, Graphpad, and Perkin Chemdraw, among others. These programs are being used by different academic departments, such as Biology and Chemistry, among others. All these acquisitions serve as an outstanding evidence as to how the Institution has used these funds to cope with the significant changes in the delivery of instruction due to the coronavirus.

The Institutional Portion funds were also used to assist more than 300 students in need of emergency financial assistance. These funds, complemented by a third federal award granted for Minority Serving Institutions (MSI), allowed the UPR-Ponce to distribute an additional half million dollars to eligible students. The MSI funds has been of great help to the Institutional Portion in acquiring programs to assist faculty in the delivery of instruction and labs. It must be stated that UPR-Ponce has made available on its website the information requested by the U.S. Department of Education, as to make available to the constituents how the CARES Act funds are being distributed. The reporting requirement information is available at <https://www.uprp.edu/articulos/cares-act/> (Appendix 2).

**SIGNIFICANT CHANGES IN THE ORGANIZATIONAL AND ADMINISTRATIVE STRUCTURE, INCLUDING SENIOR LEADERSHIP**

UPR-Ponce has not had changes in the organizational and administrative structure. Everything related to this matter has remained stable.

## ENACTMENT OF EMERGENCY LEADERSHIP AND GOVERNANCE POWERS

The University of Puerto Rico is overseen by a Governing Board that is constituted of 14 members. It is composed of two students (elected), two faculty members (elected), 8 citizens from the community appointed by the Governor, and two ex officio members (Puerto Rico’s Department of Education Secretary and a representative from the Financial Advisory Authority and Fiscal Agency known as FAAFA). On July 7, 2017, the Governing Board elected Walter Alomar, Esq., as President, and Zoraida Buxó, Esq., as Vice President (Certification 32-2017-2018). Their term presiding over the Board concluded. As a result, on October 29, 2020, Emilio Colón-Beltrán was elected President of the Governing Board. Dr. Mayda Velasco-Bonilla is the current Vice President (Governing Board Certification 19-2020-2021) (Appendix 3).

## ENROLLMENT AND FINANCIAL UPDATES

### Enrollment

The following table shows the total headcount at UPR-Ponce from the first semester of 2019-2020 until the second semester 2020-2021.

**Table 2**  
**UPR-Ponce’s Total Headcount 2019-2020 and 2020-2021**

Semester and Academic Year	Total headcount
1 <sup>st</sup> semester of 2019-2020	2,540
2 <sup>nd</sup> semester of 2019-2020	2,314
1 <sup>st</sup> semester of 2020-2021	2,382
2 <sup>nd</sup> semester of 2020-2021	2,134

Source: Office of Planning and Institutional Research

Data shows that the main reasons for the difference in students enrolled in the first semester to the second semester are the number of students who completed their graduation requirements, students transferred to other UPR campuses, special permits to study in a private higher education institution or in other UPR campuses, and total withdrawals. It is evidenced that total withdrawals had decreased during the last two academic years. In general, the institutional enrollment has also been affected by the decrease of high school students in the island, migration to the U.S., and economic constraints.

In terms of retention, the institutional rate has maintained stabled during the last three years with an average of 80%. The graduation rate average for the last three years has reached 44%, which is similar to those reported nationally and compare favorably to other UPR units.



## **Financial Updates**

### *Actions and Initiatives from Central Administration*

The University of Puerto Rico continues to comply with the issuance of audited financial statements and reports required by the Uniform Guidance (i.e., Single Audit). Henceforth having issued its reports for fiscal year 2019 in March 2020 within the uniqueness to said year in the context of COVID-19 – an evolving epidemic that has radically reshaped the operations of the University, management has kept working hard to continue shortening its annual financial reporting time-to-issuance in a manner that allows for the timely and consistent completion of reports. This helps in achieving one of the principal characteristics of information in financial reporting as stated in Concepts Statement No. 1 of the Governmental Accounting Standards Board (GASB), Objectives of Financial Reporting. The University keeps making decisions based on assessment results and updated information. This has been an effective practice that has focused on and increased its sound business practices. The University has continuously taken actions and initiatives that had been fruitful in the past to keep improving its timeliness over financial reporting. First, a timeline for significant milestones and to monitor the audit progress is still in place. All necessary resources (human, financial, and technological) to solve problems and to help with the progress of the audit process have been identified. Likewise, regular virtual meetings among the Finance Office Directors of the eleven campuses are held in order to monitor the progress of all the steps in the course of action. There are permanent financial consultants still designated to the three graduate campuses to promptly aid in the resolution of issues related to the audit process. Also, the University has continued to hire professional services as an aid to handle, examine, and manage financial and qualitative essential information needed for audit processes. In the same way, regular and close communication among management, external and internal auditors, component units, and other specialists and consultants to reach an overall leaner process is still happening in a continuous way.

The University of Puerto Rico continues working with a local financial consulting services firm to assist management in accounting and pre-audit matters, as well as in the analysis and processing of vital information. Other smaller firms are still supporting the University in managing the functional and technical matters related to the audit process. The Internal Audit Office continues using a strategic and tactical approach to support the external auditors in their procedures and to enhance the audit process.

Moreover, the University has institutionalized the processing of monthly financial accounting and reporting which assists management in understanding performance metrics and enhances its ability to measure productivity and key performance indicators. The University continues producing monthly reports such as Cash Flow Statements, Liquidity Reporting, and Budget to Actual Reports, among others.

Finally, an evaluation of budget alignment per academic department was done taking into consideration enrollment and courses offered during the 2019-2020 academic year. The evaluation was provided to the Budget Office in Central Administration and the Chancellors and was considered in the 2020-2021 budget assignment and distribution allocation.

#### *Actions and Initiatives at UPR-Ponce*

As of fiscal year 2019-2020, the UPR-Ponce implemented some initiatives promoting accurate and timely financial information. The principal action taken was to strengthen accounting quarterly closing process that encourages fiscal monitoring, as previously presented on the Monitoring Report dated March 2020, pursuing controlled and coordinated activities in the issuance of financial statements. These actions have enabled the Institution to work closely with Central Administration to provide timely information in the auditing process. At the moment, the UPR-Ponce is still improving the accounting period closings and maintaining reliable financial information to support fiscal monitoring and the decision-making process, as well as complying with state and federal agencies' requirements. This approach has enabled the Institution to complete its quarterly accounting process as of September 2020, producing a balanced Trial Balance for the current fiscal year (Appendix 4).

As stated before, the Institution has adopted some measures to implement technology that promotes continued operation while working in a remote environment. These actions have enabled financial operations to continue without significant interruptions. As of today, payments to suppliers, employees, and financial student aid have been disbursed on a regular basis. Also, the Institution has improved the flow of internal communication by scheduling team meetings that have been as effective as the ones held in a face-to-face work environment.

UPR-Ponce has been strengthening its consolidated budget. For current fiscal year 2020-2021, the consolidated budget is \$55,844,337, a thirty-two percent higher than fiscal year 2019-2020. The difference marked between the consolidated budget for these two years corresponds to two main reasons: (1) the state appropriations from the general funds received in 2020-2021 are \$1.7 million more than fiscal year 2019-2020 and (2) federal funds received through the CARES Act projects amounted to \$5.3 million, plus others funds that are being received through CRRSAA awards and other federal projects, such as FEMA projects through public assistance (categories B and E) and the Smart-Hub project through the Economic Development Agency. It is estimated that these projects, along with others approved by external agencies, strengthen even more the financial stability of the UPR-Ponce.

Table 3 depicts an updated revenue projection from fiscal year 2020-2021 through 2023-2024 with data available as of December 2020, taking FY 2019-2020 as base year. Projected revenues and expenses from various sources of funds have been prepared on an estimate following trends and assumptions, presenting both projected revenues and expenses.

**Table 3**  
**UPR-Ponce’s Statement of Projected Revenues and Expenses for Consolidated Revised Budget**  
**FY 2019-2020 to 2023-2024 (prepared as of December 2020)**

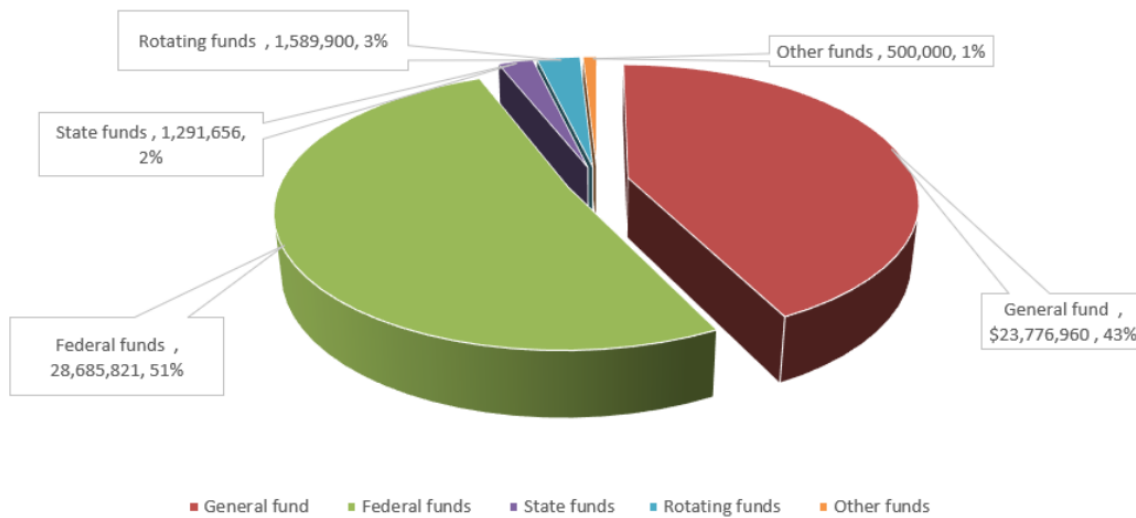
<b>Funding base</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>Revenues</b>					
<b>General fund</b>	\$22,044,076	\$23,776,960	\$23,760,495	\$23,736,735	\$23,499,368
<b>Federal funds</b>	\$17,051,598	\$28,685,821	26,618,257	25,896,250	26,673,138
<b>State funds</b>	1,277,522	1,291,656	1,070,828	950,000	950,000
<b>Rotating funds</b>	1,530,005	1,589,900	1,609,280	1,801,136	1,981,250
<b>Other funds</b>	332,691	500,000	650,000	750,000	850,000
<b>Total revenues</b>	<b>\$42,235,892</b>	<b>\$55,844,337</b>	<b>\$53,708,860</b>	<b>\$53,134,121</b>	<b>\$53,953,755</b>
<b>Expenses</b>					
<b>Faculty salaries</b>	\$8,049,413	\$8,503,157	\$9,553,315	\$10,225,980	\$10,275,980
<b>Non-faculty salaries</b>	5,972,022	6,037,276	6,213,299	6,324,932	6,451,431
<b>Fringe benefits</b>	7,266,160	7,602,080	5,334,761	5,522,749	5,633,204
<b>Materials</b>	1,942,010	2,933,608	1,727,051	2,717,872	2,817,872
<b>Library resources</b>	80,000	195,950	96,910	97,879	97,879
<b>Communications</b>	43,000	128,530	54,065	54,606	54,606
<b>Professional services</b>	704,791	669,551	676,247	1,283,009	1,533,009
<b>Utilities</b>	1,492,857	1,467,060	1,466,719	1,937,384	2,087,384
<b>Travel and per diem</b>	255,326	257,879	260,458	263,063	263,063
<b>Student aid</b>	15,160,382	18,077,510	15,818,588	15,668,774	15,568,774
<b>Equipment</b>	837,090	3,769,396	3,540,941	2,581,883	2,581,883
<b>Indirect costs</b>	129,762	183,000	196,589	294,884	300,782
<b>Other expenses</b>	80,000	80,000	80,000	80,000	80,000
<b>Capital expenditures</b>		5,700,000	8,400,000	6,000,000	6,000,000
<b>Total expenses</b>	<b>\$42,012,813</b>	<b>\$55,604,997</b>	<b>\$53,418,943</b>	<b>\$53,053,015</b>	<b>\$53,745,866</b>
<b>Difference</b>	<b>\$223,079</b>	<b>\$239,340</b>	<b>\$289,917</b>	<b>\$81,106</b>	<b>\$207,888</b>

Source: UPR-Ponce’s Budget Office

According to the updated information available in the financial system, 43% of the consolidated budget for current fiscal year 2020-2021 corresponds to funds coming from state appropriations from the Commonwealth of Puerto Rico.

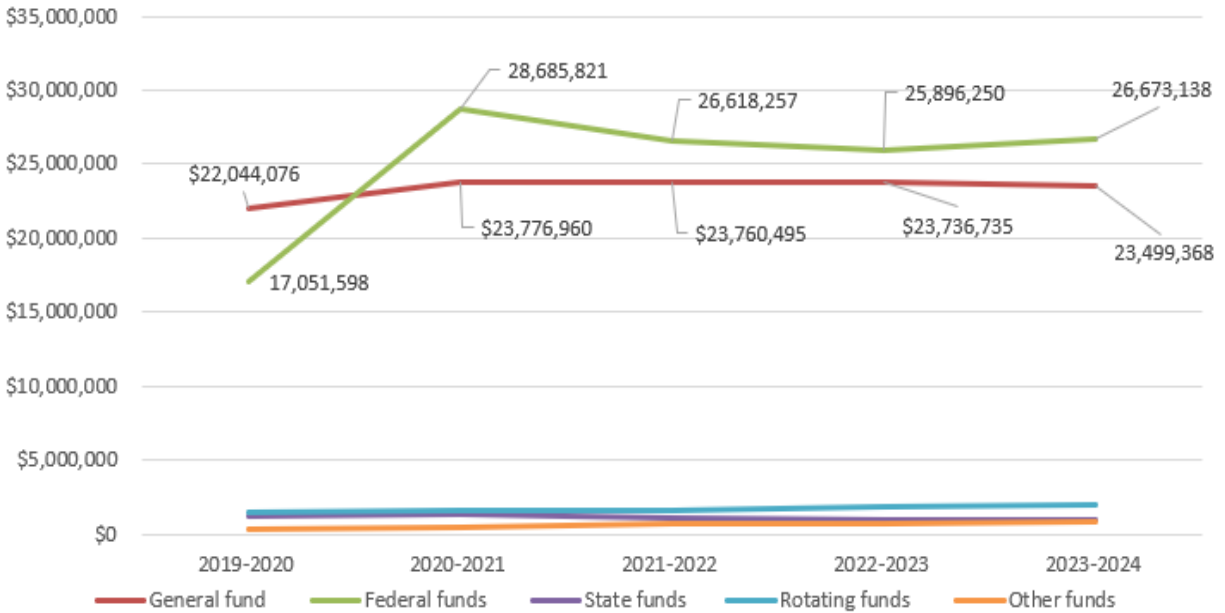
Also, since the 2020 March Monitoring, the Central Administration of the University approved two new capital projects that were reported as projected in that report. The new projects are the Learning Skill Center and the Rehabilitation and Integrated Services Center with an investment of over \$2 million dollars. Both projects are part of the Capital Projects of the University. These projects will provide services to UPR-Ponce students and the community in general and will serve as a practicum center for students and faculty.

**Figure 2**  
**UPR-Ponce Revenue Budget Distribution for Fiscal Year 2020-2021**



It is expected, however, that from fiscal year 2020-2021 onwards, funds coming from external resources would be greater than sources coming from the Commonwealth of Puerto Rico, thus reducing the dependency of state appropriations for the campus operation. UPR-Ponce is committed to continue strengthening its strategies to foster external resources and continue monitoring its consolidated budget as a mean to have a sound financial stability. The following figure shows an expected trend in different sources of income that represents the consolidated budget.

**Figure 3**  
**UPR-Ponce Revenue Projection by Source Funds for Fiscal Years 2019-2020 to 2023-2024**



**DISTANCE EDUCATION AND OTHER SUBSTANTIVE CHANGES**

On October 19, 2020, UPR-Ponce submitted a substantive change request in order to obtain the Commission’s authorization to offer distance education programs. The academic program submitted was the Bachelor Degree in Business Administration with a major in Management. The authorization was granted on January 6, 2021. The Academic Senate approved the online academic offering (Certification 2020-2021-20) as well as UPR-Ponce’s Administrative Board (Certification 2020-2021-22). UPR’s Governing Board is revising the documents to approve it, too. All required information is ready to be submitted to the Puerto Rico’s Post-Secondary Institutional Board to complete the official processes. Also, an Associate Degree in Business Administration in Entrepreneurship was approved by the UPR-Ponce’s Academic Senate (Certification 2019-2020-40) and its Administrative Board (Certification 2020-2021).

There are other academic programs that UPR-Ponce is preparing to offer in this alternate modality in the near future. These programs are Bachelor Degree in Business Administration with a major in Marketing, Bachelor Degree in Business Administration with a major in Finance, Bachelor Degree in Business Administration with a major in Accounting, and Bachelor Degree of Sciences in Computerized Information Systems.

Furthermore, the works to establish a distance learning development center with NIFA (National Institute for Food and Agriculture) and other donations were concluded. In this center, faculty

will receive the necessary support services to elaborate distance learning courses and receive the necessary training to develop skills with recent technologies. These facilities were equipped with the newest technology available to provide spaces where the faculty can make recordings of their lectures and receive the services.

### **OTHER ACCREDITING AGENCY STATUS CHANGES**

In terms of other accrediting agency status, UPR-Ponce academic programs have been actively complying with their accreditation processes as well as in submitting the required reports. Professors from the Office Systems Administration and Technology Program and from the Business Administration Program participated in a two-day virtual training offered by the Accreditation Council for Business Schools and Programs (ACBSP). The main purpose of these workshops was to offer guidance about the agency's standards and its platform to submit results. Also, the workshop allowed participants to share best practices related to accreditation and to clarify doubts.

The Physical Therapy Assistant (PTA) Program completed and submitted its Annual Accreditation Report (AAR) to the Commission on Accreditation in Physical Therapy Education (CAPTE). On November 18, 2020, CAPTE placed the Program on a probationary accreditation status because it presented a passing rate below 40% on the licensing test. For CAPTE, a probationary accreditation is an accredited status. The PTA Program faculty is already working with an action plan to comply with the two-year pass rate of 85% and efforts are focused on removing this probationary status.

On the other hand, the Biology and Biomedical Programs made history by being the first ones in the UPR System to begin their accrediting process with the Applied and Natural Science Accreditation Commission (ANSAC) from the Accreditation Board for Engineering and Technology (ABET). These programs submitted their Readiness Review Report and await ANSAC's response.

Also, the Elementary Education Program received its re accreditation visit by the Council for the Accreditation of Educator Preparation (CAEP). The evaluating committee highlighted the quality of the Program and of the Institution. Two recommendations were given, and the Program is already working with them. CAEP will notify its final determination in April 2021.

Finally, the Associate Degrees on Engineering programs received the accreditation visit by ABET virtually. They will make the final decision of this accreditation on August. Meanwhile, the programs will be working on the recommendations given by the evaluators.

## LATEST FINANCIAL STATEMENTS

### Actions and Initiatives from Central Administration

The University of Puerto Rico commissions and undergoes an annual independent audit of its financial statements and Report on Expenditures of Federal Awards as required by the Uniform Guidance, the latter commonly referred to as Single Audit. Submission of these reports is a requirement of 34 CFR § 668.23- Compliance audits and audited financial statements, and those of other key stakeholders for the University. These reports, for the fiscal year ended on June 30, 2020, are currently underway with a work and monitoring plan that supports management underlying expectation to have the reports available by March 31, 2021, which is the due date to submit them to the U.S. Department of Education.

### Actions and Initiatives at UPR-Ponce

Aligned with Central Administration efforts to obtain audited financial statements on time, UPR-Ponce has provided all the documentation and information that has been requested by auditors. It means that UPR-Ponce is working hard and actively establishing the necessary priority to keep the auditing process on schedule to accomplish the issuance of financial statements by March 31, 2021. UPR-Ponce's financial team is actively revising any new request and submitting the evidence as soon as possible.

It must be stated that for current fiscal year 2020-2021, the Finance Office of the Institution has already completed the closing process for quarter ended in September 2020, as previously stated, and is in the process of completing the closing process for the second quarter of the current fiscal year. The Finance Office personnel is committed to continue working hard and diligently in collaboration with Central Administration looking forward to the timely issuance of the audited financial statements.

## CONCLUSION

These have been difficult times for the country and for the Institution. Many historical events had happened, but UPR-Ponce's commitment is still intact. Its academic offerings and services continue to be of excellence. It must be stated that institutional graduation and retention rates have also remained stable.

This updated report has also presented evidence that UPR-Ponce is working diligently to strengthen the composition of its consolidated budget. The Institution is fostering different strategies to increase its external sources of income, thus increasing its financial stability. Towards this direction, the Institution expects to receive a greater amount of external funding than funds coming from the Commonwealth of Puerto Rico.

The information provided has presented an updated report addressing the challenges and actions taken by the Institution in this time of difficulties due to COVID-19. The Institution will continue to work with all the necessary adjustments required to have all financial processes guaranteeing its compliance with the financial annual closing process and adequate monitoring controls over financial information. At the same time, the Institution will keep maintaining its academic excellence on behalf of our students and will continue to work fulfilling its mission even in pandemic times.



## Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: University of Puerto Rico in Ponce Date of Report: 10/28/2020 Covering Quarter Ending: 09/30/2020

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 2,657,125 Section (a)(2): \$ 320,366 Section (a)(3): \$ 0 Final Report?

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students. <sup>1</sup>	\$ 0	\$ 0	\$ 0	
Providing reimbursements for tuition, housing, room and board, or other fee refunds.	\$ 0	\$ 0	\$ 0	
Providing tuition discounts.	\$ 0	\$ 0	\$ 0	
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	\$ 0	\$ 0	\$ 0	
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	\$ 0	\$ 0	\$ 0	
Subsidizing off-campus housing costs due to dormitory closures or decisions to limit housing to one student per room; subsidizing housing costs to reduce housing density; paying for hotels or other off-campus housing for students who need to be isolated; paying travel expenses for students who need to leave campus early due to coronavirus infections or campus interruptions.	\$ 0	\$ 0	\$ 0	
Subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing.	\$ 0	\$ 0	\$ 0	
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	\$ 0	\$ 0	\$ 0	
Campus safety and operations. <sup>2</sup>	\$ 0	\$ 0	\$ 0	

<sup>1</sup> To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

<sup>2</sup> Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.	\$ 0	\$ 0	\$ 0	
Replacing lost revenue due to reduced enrollment.		\$ 0	\$ 0	
Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). <sup>3</sup>		\$ 0	\$ 0	
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.	\$ 82,260	\$ 0	\$ 0	
Purchasing, leasing, or renting additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.	\$ 221,665	\$ 0	\$ 0	
Other Uses of (a)(1) Institutional Portion funds. <sup>4</sup>	\$ 0			
Other Uses of (a)(2) or (a)(3) funds, if applicable. <sup>5</sup>		\$ 0	\$ 0	
<b>Quarterly Expenditures for each Program</b>	<b>\$ 303,925</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Total of Quarterly Expenditures</b>	<b>\$ 303,925</b>			

<sup>3</sup> Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

<sup>4</sup> Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used “to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.”

<sup>5</sup> Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Sections 18004(a)(2) and (a)(3) funds may only be used “to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll incurred by institutions of higher education and for grants to students for any component of the student’s cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care.”

## Form Instructions

**Completing the Form:** On each form, fill out the institution of higher education (IHE or institution) name, the date of the report, the appropriate quarter the report covers (September 30, December 31, March 31, June 30), the total amount of funds awarded by the Department (including reserve funds if awarded), and check the box if the report is a “final report.” In the chart, an institution must specify the amount of expended CARES Act funds for each funding category: Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable. Section 18004(a)(2) funds includes CFDA 84.425J (Historically Black Colleges and Universities (HBCUs)), 84.425K (Tribally Controlled Colleges and Universities (TCCUs)), 84.425L (Minority Serving Institutions (MSIs)), 84.425M (Strengthening Institutions Program (SIP)); Section 18004(a)(3) funds are for CFDA 84.425N (Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant). Each category is deliberately broad and may not capture specific grant program requirements. Explanatory footnotes help clarify certain reporting categories. While some items in the chart are blocked out, please note that the blocking of such items is consistent with Department guidance and FAQs and is not definitive. Provide brief explanatory notes for how funds were expended, including the title and brief description of each project or activity in which funds were expended. Do not include personally identifiable information (PII). Calculate the amount of the Section 18004(a)(1) Institutional Portion (referred to as “(a)(1) institutional” in the chart), Section 18004(a)(2) (referred to as “(a)(2)” in the chart), and Section 18004(a)(3) (referred to as “(a)(3)” in the chart) funds in the “Quarterly Expenditures for each Program” row, and the grand total of all three in the “Total of Quarterly Expenditures” row. Round expenditures to the nearest dollar.

**Posting the Form:** This form must be conspicuously posted on the institution’s primary website on the same page the reports of the IHE’s activities as to the emergency financial aid grants to students made with funds from the IHE’s allocation under Section 18004(a)(1) of the CARES Act (Student Aid Portion) are posted. It may be posted in an HTML webpage format or as a link to a PDF. A new separate form must be posted covering each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2022 or (2) when an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the “final report” box. IHEs must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10) apart from the first report, which is due October 30, 2020. For the first report using this form, institutions must provide their cumulative expenditures from the date of their first HEERF award through September 30, 2020. Each quarterly report must be separately maintained on an IHE’s website or in a PDF document linked directly from the IHE’s CARES Act reporting webpage. Reports must be maintained for at least three years after the submission of the final report per 2 CFR § 200.333. Any changes or updates after initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the “Date of Report” line.

## Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0849. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact: Jack Cox, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.

**Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable**

Institution Name: University of Puerto Rico in Ponce Date of Report: 01/07/2021 Covering Quarter Ending: 12/31/2020

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 2,657,125 Section (a)(2): \$ 323,182 Section (a)(3): \$ 0 Final Report?

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students. <sup>1</sup>	\$ 349,999	\$ 163,290	\$ 0	
Providing reimbursements for tuition, housing, room and board, or other fee refunds.	\$ 0	\$ 0	\$ 0	
Providing tuition discounts.		\$ 0	\$ 0	
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	\$ 0	\$ 0	\$ 0	
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	\$ 0	\$ 0	\$ 0	
Subsidizing off-campus housing costs due to dormitory closures or decisions to limit housing to one student per room; subsidizing housing costs to reduce housing density; paying for hotels or other off-campus housing for students who need to be isolated; paying travel expenses for students who need to leave campus early due to coronavirus infections or campus interruptions.	\$ 0	\$ 0	\$ 0	
Subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing.	\$ 0	\$ 0	\$ 0	
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	\$ 0	\$ 0	\$ 0	
Campus safety and operations. <sup>2</sup>	\$ 0	\$ 0	\$ 0	

<sup>1</sup> To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

<sup>2</sup> Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.	\$ 0	\$ 0	\$ 0	
Replacing lost revenue due to reduced enrollment.		\$ 0	\$ 0	
Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). <sup>3</sup>		\$ 0	\$ 0	
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.	\$ 0	\$ 0	\$ 0	
Purchasing, leasing, or renting additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.	\$ 430,934	\$ 13,630	\$ 0	
Other Uses of (a)(1) Institutional Portion funds. <sup>4</sup>	\$ 105,565			Faculty participation in training and development activities during summer period and during the academic year beyond their regular responsibilities, as part of the training and preparedness for remote education.
Other Uses of (a)(2) or (a)(3) funds, if applicable. <sup>5</sup>		\$ 0	\$ 0	
<b>Quarterly Expenditures for each Program</b>	<b>\$ 886,498</b>	<b>\$ 176,920</b>	<b>\$ 0</b>	
<b>Total of Quarterly Expenditures</b>	<b>\$ 1,063,418</b>			

<sup>3</sup> Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

<sup>4</sup> Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used “to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.”

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University of Puerto Rico in Ponce  
CARES Act Information Facts published on UPRP website  
URL: <https://www.uprp.edu/articulos/cares-act/#cares-act-compliance-english>

#### UPR Ponce FINAL Updated Information for CARES Act

1. The University of Puerto Rico in Ponce is pleased to report that we are participating in the CARES Act established by Congress. We have signed and returned the Department of Education's Certification and Agreement that we intend to use no less than 50 percent of the funds received under Section 18004(a)(1) of the CARES Act to provide Emergency Financial Aid Grants to students.
2. The total grant from the Department of Education under Section 18004(a)(1) of the UPR Ponce is \$5,314,251 and of that amount at least \$ 2,657,126 were available for Emergency Financial Aid Grants to Students.
3. The University of Puerto Rico in Ponce has distributed \$2,657,122 to students eligible for these grants.
4. The University of Puerto Rico in Ponce estimated that 2,200 students might be eligible to participate in programs under Section 484 in Title IV of the Higher Education Act of 1965 and thus could be eligible to receive Emergency Financial Aid Grants to students under Section 18004(a)(1) of the CARES Act. Since this is an estimate, ninety-five percent of approved funds (2,524,269) has been used to compute this estimate. Any undistributed funds were allocated equally through all eligible students on or before December 31, 2020.
5. 2,171 students have received an Emergency Financial Aid Grant under Section 18004(a)(1) of the CARES Act as of December 31, 2020.
6. The University of Puerto Rico in Ponce determined that all eligible students who certify their need for Emergency Grants for expenses related to the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance such as food, housing, course materials, technology, health care, and child care) would receive an equal amount of Emergency Financial Aid Grants under Section 18004(a)(1) of the CARES Act ... UPR-Ponce estimated eligible student would receive a grant of \$1,150.
7. The University of Puerto Rico in Ponce, along with UPR Central Administration provided instructions and guidance to its constituents (including students) through electronic mails and through a webpage created for this purpose. (<https://www.uprp.edu/articulos/cares-act>). Students were recommended to certify their need for Emergency Grants for expenses related to

the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance such as food, housing, course materials, technology, health care, and child care) on or before June 30, 2020.

Page updated January 8, 2021





JUNTA DE GOBIERNO  
UNIVERSIDAD DE PUERTO RICO

CERTIFICACIÓN NÚMERO 19  
2020-2021

Yo, Mayra Olavarría Cruz, secretaria de la Junta de Gobierno de la Universidad de Puerto Rico, CERTIFICO QUE:

La Junta de Gobierno, en reunión ordinaria celebrada el 29 de octubre de 2020, actuando de conformidad con lo dispuesto en su Reglamento Interno, ratificó la actual composición de sus oficiales:

Ing. Emilio Colón Beltrán, presidente  
Dra. Mayda Velasco Bonilla, vicepresidenta  
Dra. Mayra Olavarría Cruz, secretaria

A tenor con su reglamentación, los oficiales así electos por la Junta serán los miembros que componen el denominado “Comité Ejecutivo de la Junta de Gobierno”.

Y PARA QUE ASÍ CONSTE, expido la presente Certificación, en San Juan, Puerto Rico, hoy 4 de noviembre de 2020.



*Mayra Olavarría Cruz*  
Mayra Olavarría Cruz  
Secretaria

**UNIVERSITY OF PUERTO RICO  
PONCE CAMPUS  
Trial Balance by Object Code  
Current Period: SEP-20**

Currency: USD

FUND=85000 (Ponce-Summary Fund)

OBJECT CODE	YTD Actual
1111 Cash-Deposits	-9,835.17
1122 Cash-Fed Direct Stud Loans	0.63
1123 Cash-Fed Stud Aid Programs	96.00
1126 Cash-Payroll	-36,613.76
1129 Cash-Payables	-15,504.31
1136 Cash-CARES ACT	6,733.63
1151 Petty Cash	1,000.00
1190 Cash-Legacy Control Account	25,553,187.60
1195 HRMS Cash-Default Bank	20,898.84
1198 Cash-Transf Zero Balance	-17,423,798.06
1199 Cash-Default Bk for Transf Purposes	-26,209,994.78
1301 Accts Rec-Students	2,934,383.48
1307 Accts Rec-Education Dept-Commonwealth of PR	44,693.31
1313 Accts Rec-Other State Agencies	215,436.23
1319 Accts Rec-Individuals	13,581.91
1322 Accts Rec-Grants/Award Billed	186,129.37
1342 Other Receivables-Federal Government	163,191.98
1345 Other Receivables-Employees	2,308.69
1346 Other Receivables-Returned Checks	5,598.35
1381 Allow for Doubtful Accts-Students	-273,046.42
1382 Allow for Doubtful Accts-Governmental Agencies	-169,100.62
1383 Allow for Doubtful Accts-Individuals	-13,256.91
1384 Allow for Doubtful Accts-Employees	-2,097.56
1385 Allow for Doubtful Accts-Commonwealth of PR	-44,693.31
1392 Allow for Recog Recv in Exc of Amt Billed-Stat G&C	-5,598.35
1393 Allow for Doubtful Accts-Fed Gov Fellow-Prior Yrs	-324.00
1413 Stud Loans Receivable-General	5,201.00
1487 Reserve for Doubtful Loans	-5,201.00
1582 Prepaid Expenses-Not Subject to Withholding Taxes	616,461.79
1583 Prepaid Expenses-Subject to Withholding Taxes	6,440.00
1585 Pólizas anticipadas al CFSE	10,889.13
1603 Billing/Receivable Clearing	-100.00
1609 Reimbursement of Tuition and Specials Fees	-22,597.76
1617 Undistributed Collections	9,256.13
1671 Payroll Clearings	-180.00
1710 Land	730,511.00
1711 Land Improvements	3,042,837.49
1720 Buildings	25,208,377.29
1730 Equipment	6,303,856.78
1780 Infrastructure	1,928,979.89
1785 Impairment Reserve - Equipment	-4,379.82
1786 Impairment Reserve - Buildings	-24,295.68
1788 Impairment Reserve - Land or Land Improvements	-8,092.45
1790 Accumulated Depreciation-Equipment	-5,229,081.34
1791 Accumulated Depreciation-Buildings	-18,762,587.70
1792 Accumulated Depreciation-Infrastructure	-1,346,065.63
1793 Accumulated Depreciation-Land Improvements	-1,342,378.18
1980 Due from Federal Aids	125,670.63
2101 Accounts Payable-Suppliers	531.25
2107 Accounts Payable-Miscellaneous	-23,227.97
2108 Accounts Payable-Receipts Accrual	21,120.47
2116 Unpaid Issued Checks-more than one year	-22,996.34
2133 PELL Grant Program	1,466,338.28
2134 SEOG-Suppl Educ Opportunity Grant Program	8,310.00
2138 DL Fed Loan Prog-Stud Accts Payable	2,456.00
2141 AP-Stud Aid Prog (Accrued as of 08/2010)	-162,867.98
2142 Cuenta a Pagar - Beca Especial Ley 176 Subgraduado	48.00
2159 Legislative Aid Prog-Prog de Becas Legislativas	5,034.44
2175 Unapplied Credits/Collections	-16,598.99
2191 CERT 4 Fondo Matric MÉRITOS STATE_C4TM	12,637.98
2192 CERT 1 Fondo Matric STATE_C4TU	61,126.45
2193 Fondo Matric NO ELEG STATE_C4T1	1,427.00
2203 Driver Social Security-Employees' Withhold	-131.28
2205 Income Tax Withhd-Employees	-0.01
2212 Income Tax Withhd on Svces-Individuals	-5,510.32
2213 Income Tax Withhd on Svces-Corp/Partnersh	-3,429.24
2216 Special Contribution 1.5% Withhd on Prof Services-Individuals	-878.31
2217 Special Contribution 1.5% Withhd on Prof Services-Corp/Partnership	-359.70
2240 Health Insurance-"Sindicato de Trabajadores"-Employee's Withholdings	667.34
2244 Health Insurance-Delta Dental-Employees' Withholdings	-995.54
2255 Other Insurance-Employees' Withholdings	-761.89

2289	Other Wages Withheld	-134.86
2301	FICA-Current Portion	-26,171.93
2302	FICA-Non Current Portion	-171,625.12
2310	Medicare-Current Portion	-6,120.23
2311	Medicare-Non Current Portion	-40,138.37
2320	Unemployment	-24,153.53
2330	Driver Social Security-Employer's Share	-300.68
2340	State Insurance Fund	57,555.91
2350	Health Insurance-Employer's Share	-635.32
2352	Pharmacy Insurance-Employer's Share	828.08
2353	Health Insurance-"Sindicato de Trabajadores"-Employer's Share	-17,171.12
2354	Health Insurance-Delta Dental-Employer's Share	-833.56
2411	Accrued Sick Leave-Current	-186,599.00
2413	Accrued Sick Leave-Non Current	-1,653,023.00
2415	Accrued Ordinary Leave-Current	-234,862.89
2417	Accrued Ordinary Leave-Non Current	-1,115,130.82
2451	Funds Pending Distribution	-54,152.99
2980	Due To/From The Federal Aids	-125,670.63
3100	Fund Balance	5,038,206.49
4031	Matrícula-Subgraduado	-3,930,271.50
4032	Matrícula No Residentes-Subgraduado	-26,288.00
4057	Matrícula Educación Continuada	65.00
4058	Matrícula Programa de Universidad Extendida	-234,982.00
4111	Cuota Mantenimiento-Subgraduado	-172,412.50
4132	Cuota de Servicio Programa Universidad Extendida	-14,352.00
4133	Cuota de Tecnología	-59,300.00
4141	Derechos de Laboratorio-Subgraduado	-117,525.00
4143	Derechos de Diploma - Cuota de Graduación	-1,702.36
4161	Solicitud de Admisión	-16,275.00
4162	Solicitud de Readmisión	-1,886.15
4164	Solicitud de Traslado entre Sistema UPR	-626.91
4165	Copias de Créditos y Certificaciones	-5,586.24
4167	Cambio de Facultad	-1,128.08
4168	Tarjeta Identificación-Estudiantes	-5,555.00
4169	Primas de Seguro Medico	-21,721.00
4171	Cargo por Bajas Parciales	-410.00
4172	Cargo por Bajas Totales	-30.00
4173	Cargo por Repetición de Cursos	-15,140.00
4311	Aportaciones Federales para Asistencia Económica	-1,517,104.80
4336	Contratos con Agencias Federales	-165,556.55
4385	Donativos Privados (Entidades o Individuos)	-13,344.00
4391	Ingresos Misceláneos-Programas Especiales	-836.25
4442	Arrendamiento de Edificios y Locales Comerciales	-1,900.00
4533	Reciclaje	-177.59
4573	Servicios de Máquinas Fotocopiadoras	-9,990.00
4599	Otros Ingresos No Clasificados	-185.38
4691	Cheques Cancelados	-5.00
4941	Compens Gastos Indirectos-Proy de Investigación	-6,514.12
4945	Compens Gastos Indirectos-Proy de Servicios	-6,701.11
4995	Transf de Fondos (Entrada)-Entre Sistema UPR	-289,131.02
5021	Sueldos Pers Docente-Nombr Tarea Completa	1,794,428.96
5031	Sueldos Pers Docente Verano-Proy Especial y/o Investigación	41,151.00
5045	Compensac Adicionales-Personal Docente	85,269.00
5101	Sueldos Pers No Docente-Nombr Tarea Completa	1,272,063.13
5131	Diferencial en Sueldo-No Docente	19,005.00
5132	Diferencial por Turno de Trabajo-No Docente	-895.44
5135	Compensac Adicionales-Personal No Docente	16,875.68
5151	Horas Extras	2,272.05
5164	Bono de Navidad	600.00
5167	Licencias Acumuladas Ordinarias y por Enfermedad	5,545.27
5191	Programa Estudiantes a Jornal	27,795.50
5221	Aportación Patronal Fondo Seguro Social-Federal	200,459.96
5222	Aportación Patronal Fondo Medicare-Federal	46,885.07
5225	Aportación Patronal Plan de Ahorros-Federal	-61.02
5242	Aport Patronal Fondo Seguro Social Choferil-Estatal	-65.08
5244	Seguro por Desempleo-Estatal	967.96
5245	Aport Seguro Acc del Trabajo e Incapacidad-Estatal	44,389.95
5261	Aport Patronal Sist de Retiro de Empleados UPR	510,299.55
5263	Aportación Patronal al Seguro Médico de Empleados	289,599.03
5264	Aportación Patronal al Seguro de cubierta de Farmacia de Empleados	108,665.27
5347	Matrícula Cursos Rel al Trabajo-Empleados UPR	8,790.00
5356	Contribucion Sistema de Retiro UPR-Reducir Déficit Actuarial	512,465.44
6021	Materiales de Oficina	8,890.90
6024	Equipo de Oficina menor de \$1,000.00	129,614.09
6025	Materiales para Automatización de Oficinas	4,295.66
6026	Programados	66,236.95
6027	Materiales para Telecomunicaciones	695.00
6029	Equipo de Construcción y Mantenimiento menor de \$1,000.00	405.50
6030	Materiales Sanitarios	13,882.45
6035	Materiales para Usos Educativos	2,973.62
6038	Materiales Atlético y de Recreación	1,365.00

6041 Materiales Quirúrgicos y Dentales	21,179.00
6042 Materiales de Laboratorio	37,878.44
6055 Uniformes y Emblemas	1,796.73
6073 Suscripciones-Bibliotecas-Serv Base de Datos	-513.37
6081 Piezas para Vehículos de Motor	-38.63
6083 Lubricantes	39.00
6110 Mantenimiento de Otros Equipos	1,478.50
6121 MANTENIMIENTO DE EDIFICIOS	68,622.30
6122 Materiales de Const para Mant de Edificios	33,380.03
6123 Mantenimiento de Ascensores	5,390.00
6144 Arrendamiento-Máquina Fotocopiadora	3,323.72
6145 Arrendamiento-Equipo Electrónico	456.00
6161 Teléfono	1,882.59
6165 Gastos Relacionados con Líneas de Comun de Data	84.00
6212 Servicios de Inspección de Construcción	5,040.00
6220 SERVICIOS LEGALES	-5,000.00
6221 SERVICIOS MEDICOS	7,680.00
6239 Otros Servicios Profesionales y Consultivos	52,396.30
6268 Gastos de Anuncios y Avisos Públicos-Serv Prof	911.25
6274 Servicios de Seguridad	52,597.30
6301 Cuotas o Membresías-Organizaciones Universitarias	8,350.00
6302 Apartados de Correo	532.00
6341 Gastos de Transportación	486.35
6369 Otros Gastos Misceláneos No Clasificados	25,757.90
6371 Primas, Fianzas y Seguros	16,206.52
6377 Seguro ACAA	35.00
6391 Electricidad	127,621.47
6392 Agua y Alcantarillado	12,345.81
6394 Combustibles	1,306.29
6515 Consumo de Alimentos-Proyección Institucional	161.50
6519 Otros Gastos-Proyección Institucional	10,500.00
6525 Consumo de Alimentos-Activ Comunidad Universitaria	494.74
6529 Otros Gastos-Actividades Comunidad Universitaria	13,643.05
6534 Alojamiento-Acreditación	-622.65
7111 Libros de Ref, Circulación y de Reserva-Biblioteca	1,327.85
7301 Equipo para Microcomputadoras (No Cap) > \$500	150,645.00
7302 Equipo de Oficina (No Cap)	15,859.00
7306 Equipo Electr Proces Datos-Centro Cómputos (No Cap)	5,322.00
7310 Equipo Médico y Dental (No Cap)	2,177.00
7311 Equipo de Laboratorio (No Cap)	3,895.95
7328 Equipo Audiovisual (No Cap)	18,565.00
7332 Equipo de Acondicionadores de Aire (No Cap)	1,995.00
7356 Gastos de Transportación y Entrega (Fletes) de Equipo No Cap	895.00
7611 Equipo de Laboratorio	51,298.16
7640 Vehículos de Motor	54,532.00
7655 Gastos de Entrega o Fletes (transporte terrestre, aéreo y marítimo)	2,625.00
8011 Becas a Estudiantes-Aport de Entidades Partic o Indiv	36,238.00
8012 Becas a Estudiantes-Aportaciones Federales	1,437,023.72
8034 Ayuda Estudiantes Subgraduado - CARES Act	-1,150.00
8072 Estipendios-Subgraduados Programas de Investig	750.00
8101 Asistencia Económica Estudiantes-Matricula y Cuotas	1,799.60
8203 Estipendios/Ayudantías Estud Subgraduados-Proy Espec	4,060.00
8271 DL-Fed Subsidized Loan	120,087.00
9011 Costos Indirectos	13,215.23
9319 Acumulaciones de Gastos-Año Corriente	-11,428.95
9990 Transf Fdos (Entrad/ Salid)-Uso Exclus Ofic Presup	37,870.00
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Total	0.00
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