

UNIVERSITY OF PUERTO RICO AT CAYEY



Monitoring Report to the Middle States Commission on Higher Education

Dr. Glorivee Rosario-Pérez
Chancellor

Prof. Irmannette Torres-Lugo
Acting Dean for Academic Affairs

Dr. José A. Molina-Cotto
MSCHE Liaison Officer

March 16, 2020

To acknowledge receipt of the supplemental information report. To note that the report did not provide the requested evidence and was not conducive to Commission review. To acknowledge receipt of the supplemental information report. To reaffirm accreditation because the institution is now in compliance with Standard VI (Planning, Resources, and Institutional Improvement) and Requirement of Affiliation 11. To request a monitoring report due, March 16, 2020, in lieu of the show cause report due September 1, 2019, demonstrating further evidence of sustainability of implemented corrective measures, including but not limited to: (1) improvements in the institution's annual closing processes and implementation of effective monitoring controls over financial information (Standard VI); (2) the development of multi-year financial plans for the institution that produce balanced budgets, including appropriate revenue assumptions (Standard VI); (3) management of financial reporting that provides for reliable financial data at the institutional level (Standard VI); (4) submission of the 2019 annual audits (Standard VI and Requirement of Affiliation 11); and (5) the planning and implementation of restructuring for sustainability (Standard VI). To note that a teach-out plan will no longer be required. To direct a follow-up team, visit following submission of the monitoring report. The next evaluation visit is scheduled for 2025-2026.

Appendices

UPR Steering Committee

UPR-Cayey Steering Committee

Introduction

UPR Context

UPR-Cayey Context

MSCHE Concern 1: Improvements in the institution’s annual closing processes and implementation of effective monitoring controls over financial information (Standard VI)

MSCHE Concern 2: The development of multi-year financial plans for the institution that produce balanced budgets, including appropriate revenue assumptions (Standard VI)

MSCHE Concern 3: Management of financial reporting that provides for reliable financial data at the institutional level (Standard VI)

MSCHE Concern 4: Submission of the 2019 annual audits (Standard VI and Requirement of Affiliation 11)

MSCHE Concern 5: The planning and implementation of restructuring for sustainability (Standard VI)

Conclusion

APPENDICES

- Appendix A: University of Puerto Rico License from the Puerto Rico Council on Education (PRCE)
- Appendix B: Related Entities Certification Issued by the UPR Governing Board
- Appendix C: University of Puerto Rico Organizational Structure
- Appendix D: Financial and Single Audit Requirement Status Calendars
- Appendix E: University Financial Integrated System (UFIS) Messages
- Appendix F: Evidence of UPR-Cayey Staff Meetings
- Appendix G: Communication between Central Administration and UPR unit
- Appendix H: UPR-Cayey Risk Assessment Plan
- Appendix J: University of Puerto Rico 2019 Fiscal Plan
- Appendix K: UPR-Cayey 2019-2020 External Fund Proposals Submitted
- Appendix L: UPR-Cayey Administrative Board Certifications 14 and Certification 15 2019-2020
- Appendix M: UPR-Cayey Academic Senate Certifications 46 (2018-2019), 108 (2018-2019) and 10 (2016-2017)

Dr. Jorge Haddock
President
University of Puerto Rico

Dr. Ubaldo Córdova
Executive Vice-President

Dr. Jennifer Alicea
Associate Vice President for Accreditation and Assessment

Mr. Antonio Tejera
Finance Director

Mr. Osvaldo Guzmán
Budget Director

Dr. Javier Álvarez
Academic Planning Director

Dr. Felix López
Institutional Planning Director

Mr. Javier Zavala
Institutional Research Director

Dr. Glorivee Rosario Pérez
Chancellor

Prof. Irmannette Torres-Lugo
Acting Dean of Academic Affairs

Dr. José A. Molina-Cotto
MSCHE Liaison

Ms. Maria Santiago-Morales
Budget Director

Ms. Glorimar Ortiz-Rodríguez
Finance Director

Prof. Gladys Ramos-García
Sponsored Projects & Research Director

Dr. Xiomara Santiago-Rodríguez
Planning, Development & Assessment Director

The University of Puerto Rico at Cayey (UPR-Cayey) has been able to meet many internal as well as external challenges and circumstances without sacrificing its academic excellence and integrity. In recent years, it has endured marked attrition rates in faculty and non-teaching personnel, decreased budgets, increased island emigration, an economic recession, natural disasters, and the Fiscal Oversight Management Board (FOMB), among others. These dynamic situations have required that the institution developed appropriate plans of action to confront, endure, and overcome changes that tested the UPR-Cayey academic, administrative, infrastructure, operational and fiscal strength.

Despite the institution capacity to adapt to current events, our community does not endorse nor accepts the decree of the FOMB that hinders our current and future role as a public institution. We are very much aware that budget reductions and enrollment decline is an issue at community colleges and four years universities across the United States, but in Puerto Rico, the percentage decrease in the past years surpass those seen in the states. We will continue to address and plan for future budget despite our current views of the FOMB.

In March 2019, the UPR-Cayey received a commendation from a MSCHE commissioner for presenting a Show Cause Report (SCR) that evidenced an extensive analysis of our demographic area, current academic programs enrollment and budget projections. As presented in the SCR and other MSCHE supplemental reports, UPR-Cayey has designed and implemented a short and long-term *Risk Assessment Plan (RAP)* to mitigate challenges presented to the institution's operational capacity, standards of excellence, and the equality of programs. The plan was implemented safeguarding the UPR-Cayey mission, vision, objectives, academic excellence, and institutional and student learning outcomes.

UPR-Cayey projects balanced budgets from FY20 to FY23 which take into account:

1. potential decreases in student enrollment due to changing demographics
2. efficient use of human and fiscal resources
3. expenditure reductions and increased revenues
4. a constant flow of restricted and non-restricted funds
5. academic and administrative restructuring

These projections will provide benchmarks that will guide the institution to have the financial capacity to continue operations and face the challenges of the upcoming years. The actions taken to reduce expenses and increase revenues, along with the allocation of operational funds has allowed the institution to guarantee compliance with the mission, goals and the strategic plan of our institution, as well as, comply with the needs of the students enrolled.

Related to academic and academic restructuring, UPR-Cayey will endorse restructuring strategies that takes into account our academic strengths and that recognizes that within the UPR System, UPR-Cayey is the front-runners in the fields of Natural and Behavioral Sciences, and Business Administration. As such, UPR-Cayey provides an affordable and quality undergraduate education to the southeastern region of Puerto Rico (Figure 1) and has one of the highest percentages of female enrollment, as well as a high number of students who are PELL recipients. Due to the high number of degrees awarded in science and social sciences, the Carnegie classifications changed from Diverse Field institution to an Arts and Science institution in 2015. Moreover, accreditation agencies constantly assess the quality and rigor of our teaching preparation programs by the Council for the Accreditation of Education Preparation (CAEP), and our business program by the Accreditation Council for Business Schools and Programs (ACBSP).

Figure 1: Southeastern region of Puerto Rico



Furthermore, UPR-Cayey’s academic reputation appeals to a large number of high school students with high GPA, as well as high percentiles in the college admission test. The first time, first year student profiles influence the UPR-Cayey graduation rate (Table 1), ranked one of the highest in the UPR system. In addition, UPR-Cayey is the third institution in Puerto Rico with the highest number of applicants to medical schools, ranked between third and fourth institution in Puerto Rico with the highest number of students that completes a PhD in Science, Technology, Engineering, and Mathematics (STEM) programs during the last decades. Moreover, UPR-Cayey follows UPR-Rio Piedras and UPR Medical Campus as the third UPR institutions with the highest amount of NIH funds; providing our students a competitive advantage when filing their graduate school applications. Every year an average of 60 students, participate in summer undergraduate research experiences in Puerto Rico, United States and Canada and at the UPR medical campus.

The academic experience is enriched through institutional supports and externally funded programs such as Research Training Initiative for Student Enhancement (RISE), the Institute of Interdisciplinary Research (IIR), the Phage laboratory initiative, and over 50 student associations fostering an environment of comradery and excellence.

Table 1. Retention and Graduation Rates 2012-13 to 2018-2019

Rates	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Retention Rates	83%	97%	87%	87%	86%	79%	81%	n/d
Cohort	2006	2007	2008	2009	2010	2011	2012	2013
Graduation Rates	41%	46%	43%	48%	49%	45%	48%	52%
Faculty Ratios*	32:1	34:1	25:1	26:1	33:1	22:1	25:1	n/d

Sources: IPEDS

* As the student enrollment drops, faculty to student ratio is used as an indicator of the institution’s capacity to maintain the academic offering and the necessary faculty.

The University of Puerto Rico Context

UPR System, a multi-campus, state-supported institution of higher education, is licensed by the Puerto Rico Council on Education (Certification PRCE 2018-4641) (Appendix A). A Governing Board constituted by 14 members oversees the UPR system. The Board is composed of two students (elected), two faculty members (elected), 8 citizens from the community appointed by the Governor, and two ex officio members (the Secretary of Education and a representative of the Financial Advisory Authority and Fiscal Agency). The Financial Advisory Authority and Fiscal Agency position was created as part of the government debt restructuring and economic development process mandated by the *Puerto Rico Oversight, Management, and Economic Stability Act* (PROMESA) enacted by the US Congress in 2016. On July 7, 2017, the Governing Board elected Walter Alomar, Esq., as President, and Zoraida Buxó, Esq., as Vice President (Certification 1, 2017-2018). As required, Appendix B contains the Related Entities Certification issued by the UPR Governing Board for the UPR-Cayey.

On July 3, 2018, the Board appointed Dr. Jorge Haddock President of the University of Puerto Rico. Dr. Haddock assumed the position on September 4, 2018 (Certification 1, 2018-2019, UPR Governing Board). The President is the Chief Executive Officer of the UPR System appointed by the Governing Board for an indefinite term. He presides over the University Board, which is composed of the eleven campus chancellors, faculty representatives of each campus academic senate, student representatives, the Central

Administration Executive Vice President and the directors of the Finance, Planning and Development, and Budget Offices (Appendix C). Law 1 of 1966, as amended, and the *UPR General Bylaws*, as amended mandate the structure of the university and its units.

UPR-Cayey Context

The UPR-Cayey is one of the eleven campuses (units) of the University of Puerto Rico. A Chancellor presides over the Academic Senate, the Administrative Board, and faculty meetings heads each campus. The Chancellor holds the maximum academic and administrative authority of the UPR-Cayey.

The Chancellor provides the academic community with information regarding current events. As such, on February 25, 27 and March 3, 2020 the faculty met, by academic areas (Science, Arts, Professional Studies) to discuss the March 16 MSCHE report. The report will be available to the community at large during the month of March.

MSCHE Concern 1: Improvements in the institution's annual closing processes and implementation of effective monitoring controls over financial information (Standard VI)

UPR Central Administration response

Pursuant to the requirements of 34 CFR § 668.23- Compliance audits and audited financial statements, the University is current with its submission of compliance and audited financial statements for fiscal year 2019. Meanwhile, the University is continuously taking further proactive actions to shorten its annual financial reporting time-to-issuance. Consequently, the potential impact of tardy reporting has diminished and management's ability to make assessments and decisions based on better information and sound business practices has increased.

The University has continued to employ the following actions geared towards improved timeliness over financial reporting:

- Prepared a timeline for key milestones and monitoring of audit progress.
- Identified human, financial, and technological resources necessary to enable solutions focused approach and smooth progress of the process.
- Hired professional services as an aid to manage, analyze, and process financial and qualitative information necessary for audit procedures.
- Hold regular status meetings with the Finance Office Directors of all of the campuses to monitor progress, roadblocks, and find alternative courses of action.
- Placed permanent financial consultants at the three main campuses of the University to prompt timely resolution of issues, in face-to-face interaction.
- Maintained regular and close communication between management, external auditors, internal auditors, component units, and consultants to seek a leaner overall process.

Complying with the submission of the annual financial statements is a priority that is why the University has kept the contract with a local financial consulting services firm to assist in the books closing process, to perform pre-audit document assessment, analysis, and processing, and to serve as an audit support aid on behalf of management. Other smaller financial consulting services were hired to assist in managing the functional and technical matters embedded within the audit process. A strategic and tactical approach in the usage of the University's Internal Audit Office is also in place in order to assist the external auditors in their procedures to improve the audit process. As a result, a contractually agreed sum of up to 800 hours of the external audit budget are being used by the Internal Audit Office to augment efficiencies built upon personnel skills and knowledge of the core accounting system and University processes.

Moreover, the University began a recurring process to collect and validate financial data aimed at producing monthly reporting that assists management in understanding performance metrics that ultimately enhance its ability to measure financial accounting productivity, performance, and financial reporting. Some of the reports that are being produced monthly are Cash Flow Statements, Liquidity Reporting, and Budget to Actual

Reports. To this end, an external firm has been supporting the University over the last semester in matters related to the gathering, processing, and developing of financial models that summarize this information. Most recently, the University has hired one additional employee whose role is to transition and complete the knowledge transfer of the above-mentioned firm to produce the financial reporting information needed over the intended timetable.

UPR-Cayey Improvements to the Annual Closing Process

After assessing the FY17 and FY18 closing and auditing processes, UPR-Cayey Finance Director improved accounts receivables, accounts payables, and bank account reconciliation processes. Accounts receivable and accounts payables are quarterly reconciled, and adjustments are registered promptly to correct any findings. To improve the bank account reconciliation process, accountants were re-instructed, and tasks redistributed to have a single accountant responsible for the reconciliation.

Systemically, a calendar for the closing process detailing tasks to be completed along with deadlines was shared between Central Administration and the UPR units. The calendar included the logged date of completion of the task assigned. In addition, a systemic shared file with status of financial and single audits requirements is available to each unit to monitor progress, thus allowing each unit to compare its performance with the other units within system (Appendix D). In addition, every week, Central Administration Finance Office emails status reports to the Finance Director and the Chancellor, to monitor the delivery of information as required. Moreover, during FY20 the University Financial Integrated System (UFIS) began displaying messages reminding, updating work schedules, and any other relevant details necessary to ensure the accuracy of the financial information (Appendix E).

To foster monitoring, formal and informal staff meetings take place to discuss the status of task assigned, requirements, and problems, to take corrective actions, if needed (Appendix F). Consequently, the budget and finance personnel work collaboratively in the monitoring and reconciliation of all accounts throughout the year, especially in the accounting of payroll expenses, done in a monthly basis.

In conclusion, UPR-Cayey has evidenced the continuous compliance with established timelines by implementing effective monitoring controls for executing and tracking all accounting and finance tasks to deliver reliable information in the annual closing process (Appendix G).

MSCHE Concern 2: The development of multi-year financial plans for the institution that produce balanced budgets, including appropriate revenue assumptions (Standard VI)

UPR-Cayey Mission and Goals, and the Strategic Plan, are the core for the planning process. Together with the UPR-Cayey Risk Assessment Plan (Appendix H), guides the financial planning at the institution and provides direction and expectations for the subsequent multi-year financial plans.

The Risk Assessment Plan (RAP) considers student population decrease due to demographics, faculty and non-teaching personnel attrition, and budget reductions to assess institutional effectiveness to comply with our mission and goals. The RAP is regularly reviewed in order to plan and make any necessary adjustments. However, the political, economic and social environment within higher education in Puerto Rico presents a challenge for reliable financial forecasting. Therefore, the institution's multi-year financial plan is based on revenues and expenditure assumptions, which take into consideration our best assessment of the economic and demographic outlook during the coming years.

UPR-Cayey Statement of Projected Revenue and Expenses for Consolidated Budget FY20 through FY23

The institutional budget priorities are centered on the number of students enrolled, the number of courses and sessions needed (academic offering), and the number of faculty and non- faculty staff available (human resources). In addition, the budget takes into account the institution's infrastructure and student services.

UPR-Cayey's FY20 through FY23 financial plans are aligned with Central Administration's 2019 Fiscal Plan for the University of Puerto Rico (Appendix J). Spending controls, efficient use of resources, a constant flow of external funds, and a projected decrease in student enrollment for the next years (from 2,896 FY20 to 2,476 FY23), will allow us to have the financial capacity to continue operations in the upcoming years.

The following are assumptions for the institutional FY20 thru FY23 multi-year financial plans:

- Reduction in student enrollment: 2,700 (FY21), 2,549 (FY22), 2,476 (FY23)
- Increase in tuition fees and other measures to increase revenues.
- Projected budget cuts: 8.55% (FY21), 1.25% (FY22), 1.18% (FY23)
- Cautionary actions
- Transformation of administrative processes
- Constant flow of external funds (5% increase each year)
- Employer retirement contribution increase from 14.57% to 18%

The institution revenue and expense projections presented in the table 2 reflects positive net revenues for the upcoming years.

Table 2: UPR-Cayey 2019-2020 to 2022-2023 revenues and expenses projection

Statement of Projected Revenue and Expenses for Consolidated Budget								
Fiscal years 2019-20 to 2022-2023								
Source of Funds	Revenues							
	Actual Budget		Projected Budget		Projected Budget		Projected Budget	
	2019-2020		2020-2021		2021-2022		2023-2023	
General fund	\$ 30,708,839	54.58%	\$ 28,081,707	53.66%	\$ 27,731,982	54.12%	\$ 27,405,537	54.69%
State Funds	87,300	0.16%	91,665	0.18%	96,248	0.19%	101,061	0.20%
Federal Funds	4,468,764	7.94%	4,692,202	8.97%	4,926,812	9.61%	5,173,153	10.32%
Institutional Funds	3,658,052	6.50%	2,385,819	4.56%	1,657,890	3.24%	828,945	1.65%
Institutional Enterprises	956,232	1.70%	1,004,044	1.92%	1,054,246	2.06%	1,106,958	2.21%
Student Aid	12,506,160	22.23%	12,000,000	22.93%	11,500,000	22.44%	11,000,000	21.95%
Other Funds	3,879,204	6.89%	4,073,164	7.78%	4,276,822	8.35%	4,490,664	8.96%
Total Revenues	\$ 56,264,551	100.00%	\$ 52,328,601	100.00%	\$ 51,244,001	100.00%	\$ 50,106,317	100.00%
Projected Expenses								
Expenses	2020-2021		2021-2022		2023-2023			
Salaries and fringe benefits	\$ 27,900,000	51.78%	\$ 27,300,000	53.88%	\$ 26,804,000	53.17%	\$ 26,535,960	53.39%
Materials and services	9,101,447	16.89%	8,989,643	17.74%	9,490,935	18.83%	9,515,482	19.14%
Utilities	1,619,153	3.01%	1,781,068	3.51%	1,870,122	3.71%	2,001,030	4.03%
Travel and per diem	75,000	0.14%	100,000	0.20%	100,000	0.20%	100,000	0.20%
Student Aid	12,506,160	23.21%	12,000,000	23.68%	11,500,000	22.81%	11,000,000	22.13%
Capital Expenditures	2,586,972	4.80%	400,000	0.79%	450,000	0.89%	300,000	0.60%
Equipment	90,000	0.17%	100,000	0.20%	200,000	0.40%	250,000	0.50%
Total Expenses	\$ 53,878,732	100.00%	\$ 50,670,711	100.00%	\$ 50,415,057	100.00%	\$ 49,702,472	100.00%
Net revenue	\$ 2,385,819		\$ 1,657,890		\$ 828,945		\$ 403,846	
Number of Students Enrolled	2,896		2,700		2,549		2,476	

Source: UPR-Cayey Budget Office

As stated on previous monitoring reports, UPR-Cayey continues to project a reduction in student enrollment and a decrease in government appropriations. UPR-Cayey current best practices that lead to balanced budget includes:

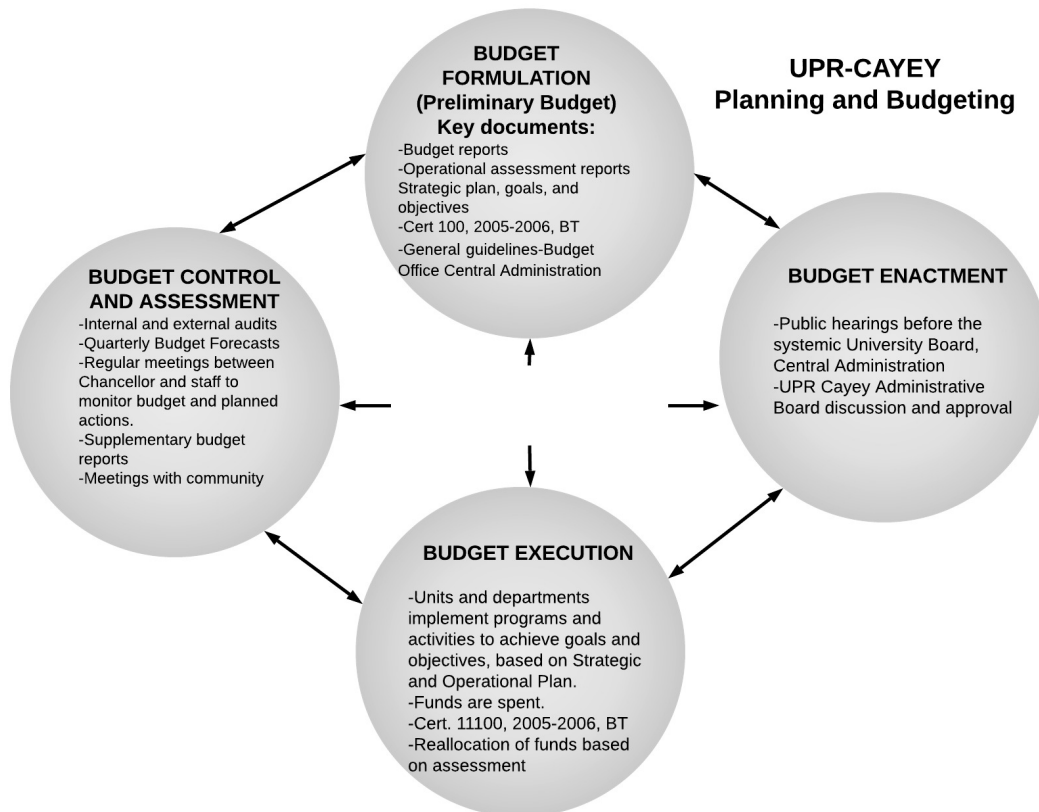
1. Use of attrition funds from faculty and non-teaching personnel to address the reductions.
2. Increase in external funding of 5% each year by continuing efforts to increase external funds through grant activities, entrepreneurial initiatives through the Extended University (UNEX) and Continued Education Division (DECEP), and other agreements and collaborations.
3. Continuous faculty encouragement to submit proposals: of 16 proposals submitted in FY20, five were approved (\$341,718), and eight are pending approval (\$4,405,829). In addition, the institution is in the process of developing a new National Institute of Health Research Training Initiative for Scientific Enhancement (NIH-RISE) grant (Appendix K).
4. Grant financial incentives and release time to faculty engaged in successful sponsored projects.
5. Allocation of non-restricted funds for infrastructure renewal and support of institutional activities. These funds allowed the institution to install two new chillers

at the New Science Building at an approximate cost of \$600,000, to reconstruct pedestrian walks and to improve of the Agustin Stahl Square (\$152,935).

6. Fund faculty and non-tenured track faculty professional development, and non-tenured faculty recruitment, research, creation and community service using DECEP proceeds.
7. Usage of UNEX income to institutionalize the tutoring program currently funded by USDE Title V project, the development of online courses, and the academic offering (Appendix L).
8. Uphold spending controls through inventory monitoring and procurement efficiencies.
9. Usage of end of year economies to cover lump sum payments of retiring personnel.
10. Monitoring of budget versus actuals including quarterly budget forecasts.

The institution previous success in overcoming budget reductions resulted from setting our planning and budgeting processes as a key component to financial stability and sustainability. The process is described in the following figure 2. The institution has been very diligent in allocating its financial resources to reflect institutional priorities, guaranteeing the academic offering.

Figure 2: UPR-Cayey Planning and Budgeting

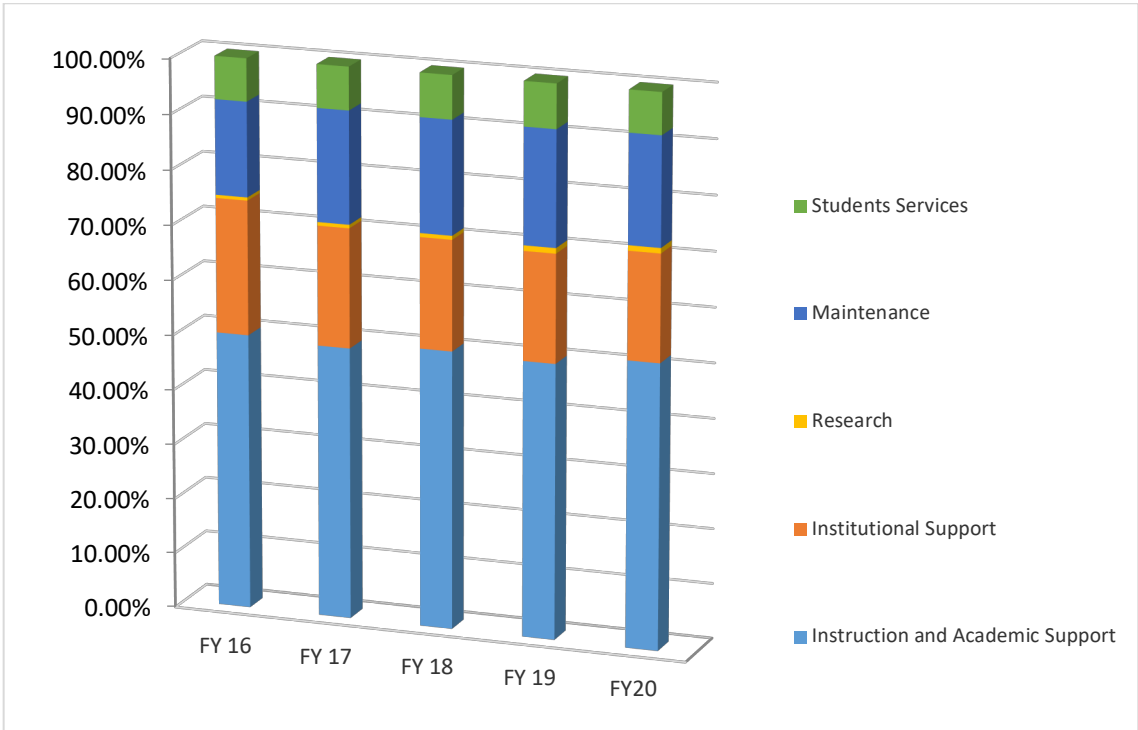


Source: UPR-Cayey Budget Office

As presented to the MSCHE since 2010, UPR-Cayey planning, budgeting and assessment has allowed us to make the necessary adjustments based on the institution mission and goals, and strategic plan.

Throughout the years, the budget distribution, as displayed in the figure 3, reflects the priorities and objectives of the institution, evidenced by the funds allocated to instruction and academic support.

Figure 3: FY16 to FY20 Budget Distribution by Function



Source: UPR-Cayey Budget Office 2020-General Fund

UPR-Cayey consistently has developed, exhibited and sustained sound fiscal planning and management, regardless of steep budget reductions and those projected. Sound planning and management of our finances continues to keep UPR-Cayey as one of the best alternatives in higher education for our underrepresented Hispanic students.

MSCHE Concern 3: Management of financial reporting that provides for reliable financial data at the institutional level (Standard VI)

The management of financial reporting at the institution level relies upon different officials. The Finance and Budget directors work closely to monitor and reconcile financial information in accordance to institutional policies and procedures. Monitoring of transactions and the improvements of the closing processes increase reliability in the financial data delivered. Deadlines for accounts reconciliations are set and enforced. Roles, responsibilities and interactions between the finance and budget personnel are clearly identified. Appropriate controls over access to the University Financial Integrated System (UFIS) are in place. Policies and procedures in place guarantee reliability of financial data.

Standard financial reports are available to the users of UFIS, in various formats, and also delivered as requested or needed. Non-standardized reports are provided. Accurate information is summarized in financial reports and in the UPR Financial Statements and Single Audits. Those reports are available to the Chancellor and its staff for decision-making and provide sound fiscal information to faculty, non-teaching personnel and stakeholders. In addition, during the fall semester, the Chancellor convenes the faculty and non-teaching personnel to disclose the fiscal year budget and how the allocation were made for each category.

MSCHE Concern 4: Submission of the 2019 annual audits (Standard VI and Requirement of Affiliation 11)

The UPR Central Administration response

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 those reports come as 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, 2019, are currently underway and in the representation of our auditors; they are at an advanced stage of the process. Based on this representation, UPR management grounds a reasonable expectation that the audit reports will be ready by March 31, 2020, which is the due date to submit them to the U.S. Department of Education.

UPR-Cayey response

Although the responsibility of performing internal audits, coordinating and issuing the UPR system's Financial Statements lies within Central Administration, the UPR-Cayey prioritizes the delivery of all the information on time as required by the external or internal

auditors. The institution's appointed Audit Coordinator has the responsibility of ensuring that the information requested by external and internal auditors is accurate and delivered on time. As a public institution, we are subject to audits from the Puerto Rico Office of the Comptroller, sponsor agencies and internal auditors, among others.

As mentioned in Concern 1, UPR-Cayey has evidenced the continuous compliance with established timelines by implementing effective monitoring controls for executing and tracking all accounting and finance tasks to deliver reliable information in the annual closing process. Refers to Appendix F and G.

MSCHE Concern 5: The planning and implementation of restructuring for sustainability (Standard VI)

UPR Central Administration

The University of Puerto Rico is aiming to implement various initiatives that will assist its sustainability. Adjustments directed towards improving administrative and academic efficiency have been implemented.

During fall 2019, the Vice Presidency of Academic Affairs and Research (VPAAR) completed an assessment of all 270 undergraduate academic programs in the UPR System. Trends of various parameters for the past ten years were examined. These included: percentage of students who applied to the program as the first option, number of new students admitted, number of freshmen enrolled, total number of students enrolled, and retention and graduation rates. Once the assessment was completed, the VPAAR shared the gathered information with the eleven campuses. The next step during the second semester 2019-2020 is for each unit to identify those programs that could be consolidated, those that need an improvement plan, and those exhibiting best practices that could be modeled elsewhere. At the end of the assessment process, it is expected that each unit decide upon programs that will be maintained and strengthened in terms of curriculum, teaching methodology and assignment of resources or possible closures. These decisions will support the achievement of academic efficiency and will help in avoiding redundancy of programs and courses. In addition, the VPAAR has updated and streamlined UPR's guidelines for the development of academic programs. The assessment of graduate academic programs is still ongoing.

On the other hand, an evaluation of budget alignment per academic department was done taking into consideration enrollment and courses during the 2019-2020 academic year. The evaluation will be facilitated to the Budget Office in Central Administration and the Chancellors so it can be used in the 2020-21 budget assignment and distribution.

In the administrative area, the model for restructuring for sustainability is based on the creation of efficiencies through a lean management operation. For that purpose, evaluating and analyzing administrative processes is necessary. This will help identifying the ones that do not add value or delay the work process.

The Institutional Planning Director has been executing the first phase of the work plan for the fiscal year 2019-2020. During this phase, an evaluation of processes in the area of student services, research-teaching, institutional support services, and relations with the external community processes will be carried out. This evaluation and analysis consist on a working methodology that includes the analysis of existing data, focus groups in the impacted areas and review of regulations, policies, and certifications. By the end of fiscal year 2019-2020, structural recommendations and proposals for agility and administrative efficiency are expected to be completed.

For fiscal year 2020-2021, the implementation phase of the recommended measures is anticipated to begin. Similarly, the goal in the medium and long term is to have transformed administrative processes to improve the working conditions of employees and enhance the services offered to students. Another goal is to establish a continuous evaluation process that allows an agile and efficient infrastructure in the University of Puerto Rico. The following are some specific initiatives developed to obtain administrative sustainability:

- implementation of a systemic energy saving policy,
- analysis the procurement process to create efficiencies,
- revision of current paperless policy,
- analysis of human resources processes,
- examination of billing and procurement procedures, and
- creation of an electronic signature policy

The implementation of these initiatives is aimed to create administrative efficiencies and also to reduce the operational costs in two ways. First, the elimination of non-value generating steps and processes will have an impact in a better use of time/energy effort. Secondly, these initiatives are expected to have a direct impact in the reduction of operational costs. For example, reducing the amount of energy expended will have approximately a 2.5% of savings which translates into nearly \$5 million. Similarly, it is anticipated that approximately \$10 million will be saved with the improvement of the procurement process and with the paperless policy that will be revised.

It is important to point out that all of these initiatives are aligned to UPR's Strategic Plan and to the President's Working Plan. Substantive institutional and programmatic changes will be reported to MSCHE on a timely fashion, according to the commission's *Substantive Change Policy* and *Substantive Change Procedures*.

UPR-Cayey Planning and Implementation

The Deanship of Academic Affairs has established a timeline where by March 16, 2020, each Department must submit their recommendations for the new UPR-Cayey Strategic Plan. Using the analysis and guidance of the Strategic Plan Draft and the systemic data provided by the VPAAR, departments will carry out their programmatic assessment and make recommendations by April 16, 2020, which in turn will supplement their Needs Assessment and faculty employment requests for the 2020-2021 Academic Year.

At the end of this assessment, it is expected that UPR-Cayey (1) identify programs that will be maintained and strengthened in terms of curriculum, teaching methodology and assignment of resources and (2) determine which programs are to be placed on moratorium. By having all reports completed during the 2020 summer, the Academic Senate and Administrative Board will be able to make institutional determinations that will support the achievement of academic efficiency and will help in avoiding redundancy of programs and courses to be implemented in the 2021-2022 academic year.

To further discuss topics that affect the unit, UPR-Cayey Academic Senate established an Academic Senate Restructuring Ad hoc Committee. The committee includes faculty, administrators and senators (Appendix M) Certification 46, 2018-2019, Academic Senate) with the task of comparing and analyzing strengths and weaknesses of academic programs and students support services between UPR-Cayey and other UPR units such as UPR-Humacao, UPR-Carolina, UPR-Bayamon and UPR-Rio Piedras (Eastern Conglomerates - UPR-E). Also, the Academic Senate assigned the committee (Appendix M) (Certification 108, 2018-2019, Academic Senate) the task of establishing criteria that will direct the orientation of academic programs and research at the UPR-Cayey according to UPR-Cayey's role within UPR-E (Appendix M) (Certification 10, 2016-2017, Academic Senate). The committee report with recommendations of institutional alternatives for restructuring for sustainability is expected during the second semester 2019-2020. The report will serve as the foundation for institutional decision-making processes.

Moreover, the UPR-Cayey has implemented improvements in administrative and academic processes, such as:

- Efficient procurement (supplies and materials inventory control)
- Reduction of paperwork in our processes.
- Allocation of funds for compensation to employees for additional tasks during and off working hours
- Establishment of DECEP and UNEX profits for institutional activities.
- Fund allocations for infrastructure renewal

Conclusion

As noted by the MSCHE, UPR-Cayey has developed, exhibited and sustained sound fiscal planning and management, regardless of steep budget reductions. UPR-Cayey consistently has demonstrated efficient budgeting and expenditure practices, to the point of concluding academic years with positive net revenues. Sound planning and management of our finances have helped the institution during these years of recession, and have demonstrated to higher education administrators, as well as the FOMB, that UPR-Cayey has the ability to administer effectively, while providing the required academic excellence and success rate, in preparation for a restructure of the public university system.

UPR-Cayey is entering its fifty-fourth year (1966-2020) since its founding, and its initial accreditation by the Middle States Commission on Higher Education (MSCHE) in 1967. From its inception to the present this institution's major characteristics and goals have been to stand by and fulfill its primary mission of providing the highest quality of education to the students who have attended this institution. In addition, UPR-Cayey has contributed to the enhancement of not only its students, but likewise to the municipalities that comprise the geographical region it serves, the island of Puerto Rico, and even society internationally. To achieve such outcomes the University of Puerto Rico at Cayey thoroughly devised a clear and strong vision, mission and objectives, and continuously has strived to assess and revise them in order to provide, guarantee, and sustain academic excellence. Establishing and maintaining such parameters would likewise allow the institution to comply with paramount standards of requirement mandated and upheld by the MSCHE. Also, to address and satisfy the accrediting agency's requests or demands whenever it so required, thus proving the institution's commitment to remain at the pinnacle of its social and educational role, being one of the premiere institution of higher education in the central mountainous region in Puerto Rico, and always aspiring to meet full accreditation.



Appendix A



GOBIERNO DE PUERTO RICO

Consejo de Educación de Puerto Rico

CERTIFICADA CON ACUSE DE RECIBO
#7014-2870-0000-2342-5849

SECRETARÍA DE LICENCIAS
OFICINA DEL PRESIDENTE
UNIVERSIDAD DE PUERTO RICO

2018 JUL -6 A 8:39

2 de julio de 2018

Darrel Hillman Barrera, DMD.
Presidente Interino
Universidad de Puerto Rico
Jardín Botánico Sur
1187 Calle Flamboyán
San Juan, P.R. 00926-1117

Estimado doctor Hillman:

El Consejo de Educación de Puerto Rico, en su reunión ordinaria del 26 de junio de 2018 otorgó la Solicitud de Licencia de Renovación de la Universidad de Puerto Rico (UPR) para continuar operando como institución de educación superior en Puerto Rico y operar en todas sus unidades. Esta licencia tiene una vigencia de cinco (5) años (hasta junio de 2023). Se acompaña la certificación correspondiente, la cual se archiva en autos en esta fecha.

Con el propósito de atender cualquier aspecto relacionado con esta notificación, se puede comunicar conmigo o con Justo Reyes Torres, Especialista en Licenciamiento y Acreditación a cargo de los procesos de la institución, al 787-641-7100 extensión 2026 0 2029 o mediante correo electrónico jreyes@ce.pr.gov.

Cordialmente,

María L. Varas García, JD
Directora Ejecutiva Interina

Anejo



2018-4641



GOBIERNO DE PUERTO RICO

Consejo de Educación de Puerto Rico

Certificación Número 2018-210

Yo, Edward Moreno Alonso, Presidente del Consejo de Educación de Puerto Rico, CERTIFICO:-----

Que el Consejo de Educación de Puerto Rico, mediante reunión ordinaria del 26 de junio de 2018, de conformidad con la autoridad que le confiere el Plan de Reorganización Núm. 1 del 26 de julio de 2010, según enmendado, otorgó la Licencia de Renovación a la **Universidad de Puerto Rico** para continuar operando como una institución de educación superior en Puerto Rico. Esta licencia es válida por un término de cinco (5) años (27 de junio de 2018 al 26 de junio de 2023) y se otorga en función de los ofrecimientos académicos que se indican a continuación y del lugar donde estos se ofrecen.

RECINTO DE RÍO PIEDRAS

Dirección: Ave. Ponce de León Parada 39^{1/2} Río Piedras, Puerto Rico 00931-1907

<u>Ofrecimiento Académico</u>	<u>Núm. Créditos</u>
Bachillerato en Administración de Empresas – Programa General	130
Bachillerato en Administración de Empresas con concentración en Contabilidad	130
Bachillerato en Administración de Empresas con concentración en Economía	130
Bachillerato en Administración de Empresas con concentración en Estadística Aplicada	130
Bachillerato en Administración de Empresas con concentración en Finanzas	130
Bachillerato en Administración de Empresas con concentración en Gerencia de Mercadeo	
Bachillerato en Administración de Empresas con Concentración en Gerencia de Recursos Humanos	130
Bachillerato en Administración de Empresas con concentración en Gerencia de Operaciones y Suministros	130
Bachillerato en Administración de Empresas con concentración en Sistemas Computadorizados de Información	130
Bachillerato en Artes con concentración en Antropología	120
Bachillerato en Artes con concentración en Artes Plásticas	129
Bachillerato en Artes con concentración en Ciencias Políticas	120
Bachillerato en Artes con concentración en Ciencias Sociales	120
Bachillerato en Artes con concentración en Drama	129
Bachillerato en Artes con concentración en Economía	120
Bachillerato en Artes con concentración en Estudios Hispánicos	129



Ofrecimiento Académico	Núm. Créditos
Bachillerato en Artes con concentración en Estudios Interdisciplinarios (Estudios individualizados, Estudios Pre-Jurídicos, Escritura Creativa y Estudios de Cine y Audiovisual)	129
Bachillerato en Artes con concentración en Filosofía	129
Bachillerato en Artes con concentración en Geografía	120
Bachillerato en Artes con concentración en Historia de Europa	129
Bachillerato en Artes con concentración en Historia de las Américas	129
Bachillerato en Artes con concentración en Historia del Arte	129
Bachillerato en Artes con concentración en Lenguas Modernas	129
Bachillerato en Artes con concentración en Literatura Comparada	129
Bachillerato en Artes con concentración en Música	129
Bachillerato en Artes con concentración en Psicología	121
Bachillerato en Artes con concentración en Relaciones Laborales	120
Bachillerato en Artes con concentración en Sociología	120
Bachillerato en Artes con concentración en Trabajo Social	130
Bachillerato en Artes en Comunicación con concentración en Comunicación Audiovisual	120
Bachillerato en Artes en Comunicación con concentración en Información y Periodismo	120
Bachillerato en Artes en Comunicación con concentración en Relaciones Públicas y Publicidad	120
Bachillerato en Artes en Educación con concentración en Arte	133
Bachillerato en Artes en Educación con concentración en Música	132
Bachillerato en Artes en Educación con concentración en Recreación	120
Bachillerato en Artes en Educación con concentración en Teatro	133
Bachillerato en Artes en Educación Elemental con concentración en Educación Elemental (K-3)	129
Bachillerato en Artes en Educación Elemental con concentración en Educación Elemental (4-6)	129
Bachillerato en Artes en Educación Elemental con concentración en Educación Especial	133
Bachillerato en Artes en Educación Elemental con concentración en la Enseñanza del Inglés a Hispanoparlantes	128
Bachillerato en Artes en Educación Pre-Escolar	130
Bachillerato en Artes en Educación Secundaria con concentración en Biología	126
Bachillerato en Artes en Educación Secundaria con concentración en Ciencias	126
Bachillerato en Artes en Educación Secundaria con concentración en Educación Física	128
Bachillerato en Artes en Educación Secundaria con concentración en Español	122
Bachillerato en Artes en Educación Secundaria con concentración en Estudios Sociales	125
Bachillerato en Artes en Educación Secundaria con concentración en Física	129
Bachillerato en Artes en Educación Secundaria con concentración en Historia	125
Bachillerato en Artes en Educación Secundaria con concentración en la Enseñanza del Inglés a Hispanoparlantes	128

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Artes en Educación Secundaria con concentración en Matemáticas	123
Bachillerato en Artes en Educación Secundaria con concentración en Química	129
Bachillerato en Artes en Estudios Generales	126
Bachillerato en Artes en Inglés con concentración en Lingüística y Comunicación	129
Bachillerato en Artes en Inglés con concentración en Literatura	129
Bachillerato en Artes para la Educación de la Familia y la Comunidad	125
Bachillerato en Ciencia de Cómputos	130
Bachillerato en Ciencias con concentración en Biología	126
Bachillerato en Ciencias con concentración en Ciencias Ambientales	130
Bachillerato en Ciencias con concentración en Estudios Interdisciplinarios	121
Bachillerato en Ciencias con concentración en Física	129
Bachillerato en Ciencias con concentración en Matemáticas	124
Bachillerato en Ciencias con concentración en Nutrición y Dietética	134
Bachillerato en Ciencias con concentración en Química	130
Bachillerato en Diseño Ambiental	131
Bachillerato en Gerencia de Oficina	130
Certificado Graduado de Traductor Especializado	18
Certificado Posgrado de Lingüística Aplicada al Español	18
Certificado Post-Bachillerato de Maestro Bibliotecario	22
Certificado Post-Bachillerato de Maestro Bibliotecario (a distancia)	22
Certificado Post-Bachillerato-Administrador de Documentos y Archivos	18
Maestría en Administración de Empresas	42
Maestría en Administración Pública con Especialidad en Recursos Humanos y Relaciones Laborales	37
Maestría en Administración Pública con especialidad en Gestión Pública	37
Maestría en Administración Pública con especialidad en Gobierno y Política Pública	37
Maestría en Arquitectura	56
Maestría en Artes con especialidad en Economía	30
Maestría en Artes con especialidad en Estudios Hispánicos	30
Maestría en Artes con especialidad en Filosofía	30
Maestría en Artes con especialidad en Historia	30
Maestría en Artes con especialidad en Inglés	30
Maestría en Artes con especialidad en Lingüística	30
Maestría en Artes con especialidad en Literatura Comparada	30
Maestría en Artes con especialidad en Psicología Académica e Investigativa	43
Maestría en Artes con especialidad en Psicología Clínica	44
Maestría en Artes con especialidad en Psicología Industrial Organizacional	44
Maestría en Artes con especialidad en Psicología Social Comunitaria	43
Maestría en Artes con especialidad en Sociología	29
Maestría en Artes con especialidad en Traducción	45
Maestría en Artes en Comunicación con especialidad en Periodismo	30
Maestría en Artes en Comunicación con especialidad en Teoría e Investigación	30
Maestría en Artes en Gestión y Administración Cultural	30
Maestría en Ciencias con especialidad en Biología	30

Ofrecimiento Académico	Núm. Créditos
Maestría en Ciencias con especialidad en Ciencias Ambientales	32
Maestría en Ciencias con especialidad en Física	32
Maestría en Ciencias con especialidad en Matemáticas	30
Maestría en Ciencias con especialidad en Química	35
Maestría en Ciencias de la Información (MIS)	36
Maestría en Ciencias del Ejercicio con especialidad en Fisiología del Ejercicio	34
Maestría en Consejería y Rehabilitación	55
Maestría en Derecho (LL.M.)	24
Maestría en Educación con especialidad en Currículo y Enseñanza	36
Maestría en Educación con especialidad en Ecología Familiar y Nutrición	36
Maestría en Educación con especialidad en Educación del Niño (Lectura)	30
Maestría en Educación con especialidad en Educación del Niño (Preescolar)	30
Maestría en Educación con especialidad en Educación Especial	30
Maestría en Educación con especialidad en Investigación y Evaluación Educativa	36
Maestría en Educación con especialidad en la Enseñanza del Inglés como Segundo Idioma	40
Maestría en Educación con especialidad en Liderazgo en Organizaciones Educativas	30
Maestría en Educación con especialidad en Orientación y Consejería	39
Maestría en Gestión y Desarrollo de Cooperativas y Organizaciones Solidarias	30
Maestría en Planificación	48
Maestría en Trabajo Social	42-54
Certificado Post-Maestría - Administración de Bibliotecas Académicas Públicas y Especiales	16
Juris Doctor	92
Doctorado en Educación con especialidad en Currículo y Enseñanza	51
Doctorado en Educación con especialidad en Liderazgo en Organizaciones Educativas	51
Doctorado en Educación con especialidad en Orientación y Consejería	60
Doctorado en Filosofía con especialidad en Biología	60
Doctorado en Filosofía con especialidad en Ciencias Ambientales	42
Doctorado en Filosofía con especialidad en Estudios Hispánicos	30
Doctorado en Filosofía con especialidad en Física-Química	69
Doctorado en Filosofía con especialidad en Historia	30
Doctorado en Filosofía con especialidad en Matemáticas	69
Doctorado en Filosofía con especialidad en Psicología	80
Doctorado en Filosofía con especialidad en Química	74
Doctorado en Filosofía con especialidad en Trabajo Social	42
Doctorado en Filosofía en Administración de Empresas con especialidad en Comercio Internacional	64
Doctorado en Filosofía en Administración de Empresas con especialidad en Finanzas	64
Doctorado en Filosofía y Letras con especialidad en Inglés	36

RECINTO UNIVERSITARIO DE MAYAGÜEZ:

Dirección: Boulevard Alfonso Valdés 259, Edificio de Diego 201, Mayagüez, Puerto Rico 00680

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Administración de Oficinas	124
Bachillerato en Artes en Artes Plásticas	140
Bachillerato en Artes en Ciencias Políticas	134-136
Bachillerato en Artes en Ciencias Sociales	134-136
Bachillerato en Artes en Economía	134
Bachillerato en Artes en Educación Física (Adiestramiento y Arbitraje)	133-135
Bachillerato en Artes en Educación Física (Enseñanza)	135-137
Bachillerato en Artes en Estudios Hispánicos	136
Bachillerato en Artes en Filosofía	140
Bachillerato en Artes en Historia	134-136
Bachillerato en Artes en Inglés	134
Bachillerato en Artes en Lengua y Literatura Francesa	137
Bachillerato en Artes en Literatura Comparada	137
Bachillerato en Artes en Psicología	133-135
Bachillerato en Artes en Sociología	134-136
Bachillerato en Artes en Teoría del Arte	140
Bachillerato en Ciencias Agrícolas	139
Bachillerato en Ciencias Agrícolas en Agronegocios	141
Bachillerato en Ciencias Agrícolas en Agronomía	140
Bachillerato en Ciencias Agrícolas en Ciencia Animal	139
Bachillerato en Ciencias Agrícolas en Economía Agrícola	142
Bachillerato en Ciencias Agrícolas en Educación Agrícola	142
Bachillerato en Ciencias Agrícolas en Extensión Agrícola	142
Bachillerato en Ciencias Agrícolas en Horticultura	142
Bachillerato en Ciencias Agrícolas en Protección de Cultivos	142
Bachillerato en Ciencias Agrícolas en Sistemas Agrícolas y Ambientales	143
Bachillerato en Ciencias Agrícolas en Suelos	140
Bachillerato en Ciencias en Administración de Empresas con concentración en Gerencia de Recursos Humanos	137
Bachillerato en Ciencias en Administración de Empresas con concentración en Gerencia de Operaciones	137
Bachillerato en Ciencias en Administración de Empresas en Contabilidad	140
Bachillerato en Ciencias en Administración de Empresas en Finanzas	137
Bachillerato en Ciencias en Administración de Empresas en Mercadeo	137
Bachillerato en Ciencias en Administración de Empresas en Sistemas Computadorizados de Información	139
Bachillerato en Ciencias en Agrimensura y Topografía	148
Bachillerato en Ciencias en Biología	141
Bachillerato en Ciencias en Biotecnología Industrial	164
Bachillerato en Ciencias en Ciencias de la Computación	139
Bachillerato en Ciencias en Ciencias e Ingeniería de Computación	155

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Ciencias en Ciencias Físicas	142
Bachillerato en Ciencias en Educación Matemática	139
Bachillerato en Ciencias en Enfermería	144
Bachillerato en Ciencias en Física	141
Bachillerato en Ciencias en Geología	141
Bachillerato en Ciencias en Ingeniería Civil	180
Bachillerato en Ciencias en Ingeniería de Computadoras	167
Bachillerato en Ciencias en Ingeniería de Software	155
Bachillerato en Ciencias en Ingeniería Eléctrica	165
Bachillerato en Ciencias en Ingeniería Industrial	175
Bachillerato en Ciencias en Ingeniería Mecánica	159
Bachillerato en Ciencias en Ingeniería Química	172
Bachillerato en Ciencias en Matemáticas	139
Bachillerato en Ciencias en Microbiología Industrial	140-141
Bachillerato en Ciencias en Pre-Médica	142
Bachillerato en Ciencias en Química	139
Maestría en Administración de Empresas	48
Maestría en Administración de Empresas en Finanzas	48
Maestría en Administración de Empresas en Gerencia Industrial	48
Maestría en Administración de Empresas en Recursos Humanos	48
Maestría en Artes en Educación en Inglés	30-36
Maestría en Artes en Estudios Hispánicos	36
Maestría en Artes en Kinesiología	31-34
Maestría en Bioingeniería	31
Maestría en Ciencias en Agronomía	30
Maestría en Ciencias en Bioingeniería	31-37
Maestría en Ciencias en Biología	30
Maestría en Ciencias en Ciencia Animal	30
Maestría en Ciencias en Ciencia e Ingeniería de Materiales	35
Maestría en Ciencias en Ciencias Marinas	35
Maestría en Ciencias en Ciencias y Tecnología de Alimentos	30
Maestría en Ciencias en Computación Científica	32-36
Maestría en Ciencias en Economía Agrícola	30
Maestría en Ciencias en Educación Agrícola	30
Maestría en Ciencias en Extensión Agrícola	30
Maestría en Ciencias en Física	30
Maestría en Ciencias en Geología	30
Maestría en Ciencias en Horticultura	30
Maestría en Ciencias en Ingeniería Civil	30-36
Maestría en Ciencias en Ingeniería de Computadoras	30-36
Maestría en Ciencias en Ingeniería Eléctrica	30-36
Maestría en Ciencias en Ingeniería Industrial	30-36
Maestría en Ciencias en Ingeniería Mecánica	30-36
Maestría en Ciencias en Ingeniería Química	30-36

Ofrecimiento Académico	Núm. Créditos
Maestría en Ciencias en la Enseñanza de las Matemáticas a Nivel Preuniversitario	36
Maestría en Ciencias en Matemática Estadística	32-36
Maestría en Ciencias en Matemática Pura	32-36
Maestría en Ciencias en Matemáticas Aplicadas	32-36
Maestría en Ciencias en Protección de Cultivos	30
Maestría en Ciencias en Química	30
Maestría en Ciencias en Suelos	30
Maestría en Ingeniería Civil	30-36
Maestría en Ingeniería de Computadoras	30-36
Maestría en Ingeniería Eléctrica	30-36
Maestría en Ingeniería en Ciencia e Ingeniería de Materiales	35
Maestría en Ingeniería Industrial	30-36
Maestría en Ingeniería Mecánica	30-36
Maestría en Ingeniería Química	30-36
Doctorado en Filosofía en Bioingeniería	49
Doctorado en Filosofía en Ciencias e Ingeniería de la Información y la Computación	57
Doctorado en Filosofía en Ciencias Marinas	72
Doctorado en Filosofía en Ingeniería Civil	72
Doctorado en Filosofía en Ingeniería Eléctrica	59
Doctorado en Filosofía en Ingeniería Mecánica	61
Doctorado en Filosofía en Ingeniería Química	52-55
Doctorado en Filosofía en Química Aplicada	52

RECINTO DE CIENCIAS MÉDICAS

Dirección: Terrenos Centro Médico de Puerto Rico, Edificio Principal, Río Piedras, Puerto Rico 00936

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Asistencia Dental con Funciones Expandidas	74
Grado Asociado en Tecnología Oftálmica	72
Grado Asociado en Tecnología Radiológica	95
Bachillerato en Ciencias de la Salud	152
Bachillerato en Ciencias en Enfermería	127
Bachillerato en Ciencias en Tecnología en Medicina Nuclear	135
Bachillerato en Ciencias en Tecnología Médica	154
Bachillerato en Ciencias en Tecnología Veterinaria	130
Bachillerato en Educación en Salud	132
Certificado Post bachillerato en Ciencias en Tecnología Médica	54
Certificado Post bachillerato en Citotecnología	38
Certificado Post bachillerato en Internado en Dietética	11 meses
Maestría en Administración de Información de Salud	72
Maestría en Administración de Servicios de Salud	77
Maestría en Ciencias con especialidad en Anatomía	36
Maestría en Ciencias con especialidad en Bioquímica	33
Maestría en Ciencias con especialidad en Epidemiología	76
Maestría en Ciencias con especialidad en Farmacología	35

Ofrecimiento Académico	Núm. Créditos
Maestría en Ciencias con especialidad en Fisiología	31
Maestría en Ciencias con especialidad en Investigación Evaluativa de Sistemas de Salud	71
Maestría en Ciencias con especialidad en Microbiología	33
Maestría en Ciencias con especialidad en Toxicología	34
Maestría en Ciencias de la Salud con especialidad en Nutrición	53
Maestría en Ciencias de Laboratorio Clínico	36
Maestría en Ciencias en Demografía	70
Maestría en Ciencias en Enfermería	104
Maestría en Ciencias en Enfermería con especialidad en Anestesia	67
Maestría en Ciencias en Farmacia con especialidad en Ciencias Farmacéuticas	40
Maestría en Ciencias en Farmacia con especialidad en Farmacia Industrial	40
Maestría en Ciencias en Higiene Industrial	69
Maestría en Ciencias en Investigación Clínica y Traslacional	30
Maestría en Ciencias en Odontología con especialidad en Cirugía Oral y Maxilofacial	94
Maestría en Ciencias en Odontología con especialidad en Odontopediatría	67
Maestría en Ciencias en Odontología con especialidad en Ortodoncia	125
Maestría en Ciencias en Odontología con especialidad en Prostodoncia	149
Maestría en Ciencias en Patología del Habla-Lenguaje	62
Maestría en Ciencias en Terapia Física	83
Maestría en Ciencias en Terapia Ocupacional	80
Maestría en Educación en Salud Pública	62
Maestría en Salud Pública (Programa General)	54
Maestría en Salud Pública con especialidad en Bioestadística	55
Maestría en Salud Pública con especialidad en Epidemiología	54
Maestría en Salud Pública con especialidad en Gerontología	54
Maestría en Salud Pública con especialidad en Salud Ambiental	67
Certificado Graduado en Deficiencias en el Desarrollo-Intervención Temprana	26
Certificado Graduado en Gerontología	20
Certificado Graduado en Promoción de la Salud Escolar	20
Doctor en Audiología	132
Doctor en Farmacia	144
Doctor en Filosofía con especialidad en Anatomía	64-65
Doctor en Filosofía con especialidad en Bioquímica	63
Doctor en Filosofía con especialidad en Farmacología	60
Doctor en Filosofía con especialidad en Fisiología	61
Doctor en Filosofía con especialidad en Microbiología	61
Doctor en Filosofía con especialidad en Toxicología	59
Doctorado en Filosofía con especialidad en Biología en consorcio con UPRRP	60
Doctor en Medicina	4, 692 Horas
Doctor en Medicina Dental	4,487 Horas
Doctor en Salud Pública en Salud Ambiental	56
Doctor en Terapia Física	132.5
Doctorado en Ciencias en Enfermería	54
Doctorado en Salud Pública en Análisis de Sistemas de Salud y Gerencia	57
Doctorado en Salud Pública en Determinantes Sociales de la Salud	55

Ofrecimiento Académico	Núm. Créditos
Certificado Postdoctoral en Medicina Dental en Cirugía Oral y Maxilofacial	79
Certificado Postdoctoral en Medicina Dental en Odontología General	43
Certificado Postdoctoral en Medicina Dental en Odontopediatría	56
Certificado Postdoctoral en Medicina Dental en Ortodoncia	117
Certificado Postdoctoral en Medicina Dental en Prostodoncia	138

UNIVERSIDAD DE PUERTO RICO EN HUMACAO

Dirección: Bo. Tejas 100 Carr. 908 Humacao, Puerto Rico 00791

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Tecnología Electrónica	68
Grado Asociado en Tecnología Química	69
Grado Asociado en Terapia Física	70
Grado Asociado en Terapia Ocupacional	74
Bachillerato en Administración de Empresas con concentración en Comercio Internacional	131
Bachillerato en Administración de Empresas con concentración en Contabilidad	137
Bachillerato en Administración de Empresas con concentración en Gerencia	137
Bachillerato en Administración de Empresas con concentración en Recursos Humanos	137
Bachillerato en Administración de Sistemas de Oficina	124
Bachillerato en Artes con concentración en Estudios de Puerto Rico y el Caribe	125
Bachillerato en Artes con concentración en Inglés-Nivel Elemental	128
Bachillerato en Artes con concentración en Inglés-Nivel Secundario	129
Bachillerato en Artes con concentración en Tecnologías de la Comunicación	129
Bachillerato en Artes en Trabajo Social	131
Bachillerato en Ciencias con concentración en Biología General	133
Bachillerato en Ciencias con concentración en Biología Marina Costanera	132
Bachillerato en Ciencias con concentración en Física Aplicada a la Electrónica	133
Bachillerato en Ciencias con concentración en Manejo de Vida Silvestre	133
Bachillerato en Ciencias con concentración en Matemáticas Computacionales	130
Bachillerato en Ciencias con concentración en Microbiología	133
Bachillerato en Ciencias con concentración en Química Industrial	134
Bachillerato en Ciencias en Enfermería	131
Bachillerato en Ciencias Sociales con Investigación-Acción Social	128
Bachillerato en Educación Elemental con concentración en el Nivel Primario y en Educación Especial	137

UNIVERSIDAD DE PUERTO RICO EN CAYEY

Dirección: 205 Ave. Antonio Barceló, Cayey, Puerto Rico 00736

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Administración de Empresas con concentración en Contabilidad	136
Bachillerato en Administración de Empresas con concentración en Gerencia	133
Bachillerato en Artes con concentración en Ciencias Sociales	128
Bachillerato en Artes con concentración en Estudios Hispánicos	129

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Artes con concentración en Historia	129
Bachillerato en Artes con concentración en Humanidades	129
Bachillerato en Artes con concentración en Inglés	128
Bachillerato en Artes con concentración en Psicología	129
Bachillerato en Artes con concentración en Psicología y Salud Mental de la Comunidad	130
Bachillerato en Artes con concentración en Sociología	132
Bachillerato en Artes en Educación Elemental con concentración en Ciencias Naturales	130
Bachillerato en Artes en Educación Elemental con concentración en Educación Especial	128
Bachillerato en Artes en Educación Elemental con concentración en Español	130
Bachillerato en Artes en Educación Elemental con concentración en Inglés	130
Bachillerato en Artes en Educación Elemental con concentración en Matemáticas	130
Bachillerato en Artes en Educación Secundaria con concentración en Ciencias Naturales	129
Bachillerato en Artes en Educación Secundaria con concentración en Educación Física	130
Bachillerato en Artes en Educación Secundaria con concentración en Español	129
Bachillerato en Artes en Educación Secundaria con concentración en Inglés	129
Bachillerato en Artes en Educación Secundaria con concentración en Matemáticas	129
Bachillerato en Ciencias con concentración en Biología	131
Bachillerato en Ciencias con concentración en Matemáticas	129
Bachillerato en Ciencias con concentración en Química	131
Bachillerato en Ciencias Naturales	132
Bachillerato en Tecnología y Administración de Oficinas con concentración en Administración de Oficinas	135

UNIVERSIDAD DE PUERTO RICO EN ARECIBO

Dirección: Carr. 653 Km. 0.08 Sector Barrancas, Arecibo, Puerto Rico 00614

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Enfermería	68
Grado Asociado en Operaciones Biotecnológicas	66
Grado Asociado en Tecnología en Ingeniería Química	67
Grado Asociado en Tecnología Veterinaria	65
Bachillerato en Administración de Empresas con concentración en Contabilidad	138
Bachillerato en Administración de Empresas con concentración en Finanzas	132
Bachillerato en Administración de Empresas con concentración en Gerencia	130
Bachillerato en Administración de Empresas con concentración en Mercadeo	129
Bachillerato en Artes en Educación con concentración en Educación Física para el Nivel Elemental	128
Bachillerato en Artes en Educación Elemental	137
Bachillerato en Ciencias con concentración en Ciencias de Cóputos	131
Bachillerato en Ciencias con concentración en Microbiología	127
Bachillerato en Ciencias en Enfermería	134

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Ciencias Sociales con concentración en Estudios Iberoamericanos	123
Bachillerato en Ciencias Sociales con concentración en Psicología Industrial Organizacional	124
Bachillerato en Sistemas de Oficina	127-130
Bachillerato en Tecnología en Comunicación Tele-Radial	123
Bachillerato en Tecnología en Procesos Químicos Industriales	137
Certificado Profesional Post Bachillerato en el área de Cuidado en Enfermería Gastroenterológica	18

UNIVERSIDAD DE PUERTO RICO EN PONCE

Dirección: 2151 Ave. Santiago de los Caballeros Ponce, Puerto Rico 00716

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Tecnología de la Ingeniería Civil en Construcción	69
Grado Asociado en Tecnología de la Ingeniería Civil en Delineación Arquitectónica	70
Grado Asociado en Tecnología en Ingeniería Industrial	71
Grado Asociado en Terapia Física	72
Bachillerato en Administración de Empresas con concentración en Contabilidad	132-134
Bachillerato en Administración de Empresas con concentración en Finanzas	125
Bachillerato en Administración de Empresas con concentración en Gerencia	125
Bachillerato en Administración de Empresas con concentración en Mercadeo	125
Bachillerato en Artes en Ciencias Sociales con concentración en Psicología Forense	132
Bachillerato en Artes en Ciencias Sociales con concentración en Psicología y Salud Mental	132
Bachillerato en Artes en Educación Elemental	136
Bachillerato en Sistemas de Información Computarizadas	132
Bachillerato en Ciencias Naturales con concentración en Biología	125
Bachillerato en Ciencias Naturales con concentración en Biomédica	126
Bachillerato en Sistemas de Oficina	130
Bachillerato en Terapéutica Atlética	135

UNIVERSIDAD DE PUERTO RICO EN BAYAMÓN

Dirección: Carr. 174 Núm. 170 Industrial Minillas, Bayamón, Puerto Rico 00959-1911

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Tecnología de Automatización, Instrumentación y Sistemas de Control	70
Grado Asociado en Tecnología de Ingeniería en Construcción, Agrimensura y Carreteras	70
Grado Asociado en Tecnología de la Ingeniería Civil	71
Grado Asociado en Tecnología de la Ingeniería Industrial	68
Bachillerato en Administración de Empresas con concentración en Contabilidad	141
Bachillerato en Administración de Empresas con concentración en Finanzas	138
Bachillerato en Administración de Empresas con concentración en Gerencia	139
Bachillerato en Administración de Empresas con concentración en Mercadeo	141
Bachillerato en Ciencias con concentración en Tecnología de Ingeniería Electrónica	132

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Ciencias de Computadoras	136
Bachillerato en Ciencias Naturales con concentración en Biología	134
Bachillerato en Ciencias Naturales con concentración en Biología-Enfoque Humano	134
Bachillerato en Educación Física Especial y Elemental	138
Bachillerato en Educación Pre-Escolar y Elemental	137
Bachillerato en Gerencia de Materiales	127
Bachillerato en Sistemas de Oficina	132

UNIVERSIDAD DE PUERTO RICO EN AGUADILLA

Dirección: Calle Belt Base Ramey, Aguadilla, Puerto Rico 00604

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Tecnología Aeronáutica y Aeroespacial	72
Grado Asociado en Tecnología Electrónica	67
Bachillerato en Administración de Empresas General	121
Bachillerato en Administración de Empresas con concentración en Contabilidad	127
Bachillerato en Administración de Empresas con concentración en Finanzas	123
Bachillerato en Administración de Empresas con concentración en Mercadeo	121
Bachillerato en Administración de Empresas con concentración en Recursos Humanos	121
Bachillerato en Administración de Empresas con concentración en Sistemas Computadorizados de Información	121
Bachillerato en Artes en Educación con concentración en Inglés con Tecnología de Multimedia	120
Bachillerato en Artes en Educación Elemental	129
Bachillerato en Ciencias con concentración en Biología	121
Bachillerato en Ciencias en Tecnología Ambiental	124
Bachillerato en Ciencias en Tecnología de Ingeniería Electrónica	134
Bachillerato en Sistemas de Oficina	122

UNIVERSIDAD DE PUERTO RICO EN CAROLINA

Dirección: Ave. Sur 2100 Carolina, Puerto Rico 00987-4807

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Administración de Hoteles	71
Grado Asociado en Diseño de Interiores	68
Grado Asociado en Tecnología Automotriz	69
Grado Asociado en Tecnología de Ingeniería de Instrumentación y Sistemas de Control	73
Grado Asociado en Tecnología de Ingeniería Mecánica	72
Bachillerato en Administración de Empresas con concentración en Finanzas	134
Bachillerato en Administración de Empresas con concentración en Gerencia	134
Bachillerato en Administración de Hoteles y Restaurantes	132
Bachillerato en Artes con concentración en Diseño de Interiores	132
Bachillerato en Artes en Ciencias Sociales en Justicia Criminal con concentración en Ley y Sociedad	127

Ofrecimiento Académico	Núm. Créditos
Bachillerato en Artes en Ciencias Sociales en Justicia Criminal con concentración en Psicología Forense	127
Bachillerato en Artes en Educación Secundaria con concentración en Educación Ocupacional	129
Bachillerato en Artes en Educación Secundaria con concentración en Educación y Tecnología	129
Bachillerato en Artes Gráficas	128
Bachillerato en Estudios Multidisciplinarios con concentración en Cultura Turística	129
Bachillerato en Sistemas de Oficina	131
Bachillerato en Tecnología de Publicidad Comercial	128

UNIVERSIDAD DE PUERTO RICO EN UTUADO

Dirección: Carr. 123 Km. 52.5 Bo. Salto Arriba Utuado, Puerto Rico 00641

Ofrecimiento Académico	Núm. Créditos
Grado Asociado en Artes en Ciencias Sociales	60
Grado Asociado en Artes en Educación	60
Grado Asociado en Artes en Humanidades	60
Grado Asociado en Ciencias en Ciencias Naturales	60
Grado Asociado en Tecnología de Industria Pecuaria	64
Grado Asociado en Tecnología de la Horticultura	64
Grado Asociado en Tecnología de la Producción Agrícola	65
Grado Asociado en Tecnología de Procesamiento de Alimentos	62
Bachillerato en Administración de Empresas con concentración en Contabilidad	135
Bachillerato en Artes en Agricultura Sustentable	121
Bachillerato en Artes en Educación Elemental	137
Bachillerato en Sistemas de Oficina	132

PROGRAMAS EN MORATORIAS

RECINTO DE RÍO PIEDRAS

- Bachillerato en Artes en Educación Secundaria con concentración en Ecología Familiar
- Bachillerato en Artes en Educación Secundaria con concentración en Educación Comercial – General
- Bachillerato en Artes en Educación Secundaria con concentración en Educación Comercial – Programa Secretarial
- Maestría en Administración Pública con especialidad en Administración y Política Financiera
- Maestría en Administración Pública - General
- Maestría en Educación con especialidad en Ecología Familiar y Nutrición
- Certificado Post Bachillerato – Analista de Recursos de Información Electrónicos
- Certificado Post Maestría – Consultor de Servicios de Información
- Certificado Post Maestría – Especialista en Información Jurídica

RECINTO DE CIENCIAS MÉDICAS

- Maestría en Salud Pública con especialidad Enfermería Obstetricia Partera
- Certificado Graduado en Partería para Enfermeras

UNIVERSIDAD DE PUERTO RICO EN CAYEY

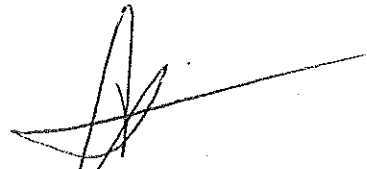
- Bachillerato en Administración de Empresas
- Bachillerato en Artes en Educación Secundaria con concentración en Historia

UNIVERSIDAD DE PUERTO RICO EN UTUADO

- Grado Asociado en Administración de Empresas
- Grado Asociado en Sistemas de Oficina
- Grado Asociado en Tecnología de Control de Plagas

Esta certificación se emite al amparo de los Artículos 17 y 22 del Reglamento para el Licenciamiento de Instituciones de Educación Superior en Puerto Rico, Núm. 8265 de 2012. La Institución continúa obligada a cumplir con las responsabilidades que conlleva ostentar la licencia. El CEPR retiene su autoridad de verificar el cumplimiento de dichas responsabilidades en cualquier instancia durante el transcurso de la vigencia de la licencia.

Y para que así conste, expido la presente Certificación en San Juan, Puerto Rico, hoy día 27 de junio de 2018.



Edward Moreno Alonso, Ed. D.
Presidente

Appendix B

Certification

The Governing Board represents that it controls the University of Puerto Rico, either
(the related entity) *(the institution)*

directly or through one or more intermediate entities. It certifies that it recognizes the
Commission's compliance requirements for the University of Puerto Rico and will ensure
(the institution)

that the University of Puerto Rico at Cayey responsibilities that relate to areas controlled or
(the institution's)

influenced by the Governing Board are fulfilled.
(the related entity)

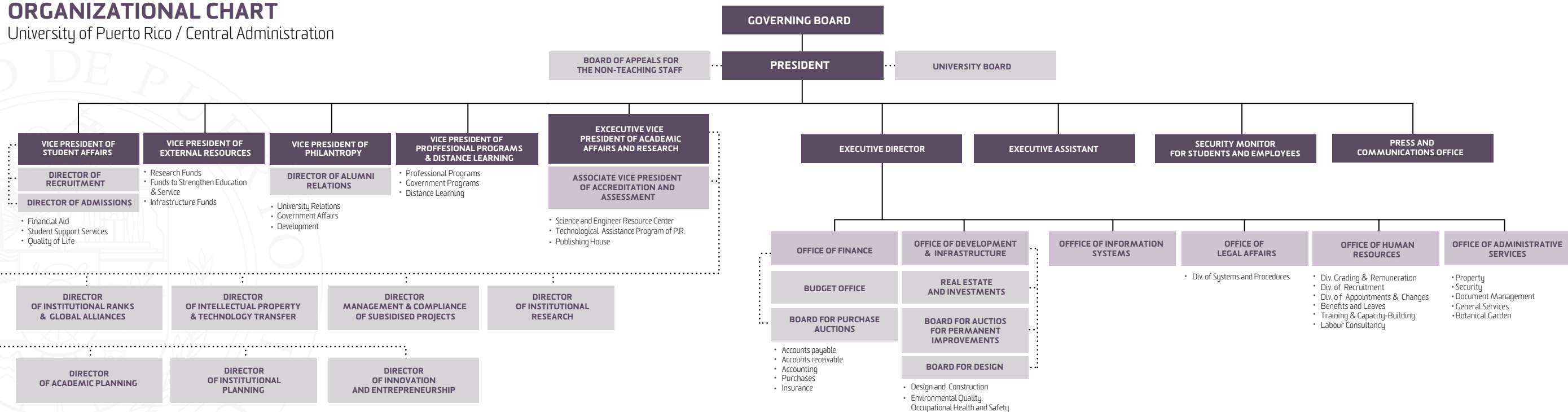
Walter O. Alomar-Jiménez, Esq.
(print name of CEO of the related entity)


(signature of the CEO of the related entity)

January 10, 2020
(date)

ORGANIZATIONAL CHART

University of Puerto Rico / Central Administration



UNIVERSIDAD DE PUERTO RICO

Calendario - Curso FY 2019

Reporte de Avance de los Proyectos de la Oficina de Planeación y Presupuesto - Febrero 11, 2019

Table with columns for Proyecto, Descripción, Iniciales Unidad, Verificado Por, Completado 0, Iniciales Unidad, Verificado Por, etc. Includes rows for ANEXO A through ANEXO R with various project details.



UNIVERSIDAD DE PUERTO RICO EN CAYEY
205 AVE ANTONIO R BARCELO
CAYEY, PUERTO RICO 00737

Tel. (787) 738-2161 Ext. 2013 Fax (787) 263-2108

DECANATO DE ADMINISTRACIÓN

7 de marzo de 2019

Decanos(as), Directores(as) de Departamento, Oficinas, Proyectos y Oficiales a Cargo del Mantenimiento del Mantenimiento de Cuentas Presupuestarias

P/C: Glorimar Ortiz Rodríguez
Directora Interina Finanzas

María Cortés Santos
Directora de Compras

CIERRE PARA PROCESOS DE COMPRAS AÑO FISCAL 2018-2019

Con el propósito de que el personal a cargo del cierre del año fiscal pueda realizar los ajustes correspondientes, estamos estableciendo como fecha límite para entrar requisiciones por parte de los departamentos y oficinas, el 29 de marzo de 2019.

A partir de esta fecha y hasta el 31 de mayo de 2019, solo se atenderán peticiones de extrema necesidad. Estas serán sometidas al Decano(a) correspondiente con una justificación de la necesidad de la misma. Su Decano(a) deberá evaluar en coordinación con la Directora de Presupuesto la solicitud y de proceder la misma, los fondos deben ser transferidos para realizar la requisición y posterior orden de compra antes del 30 de junio de 2019.

Toda factura recibida correspondiente a órdenes de compras deberá estar certificada y enviada a la Oficina de Cuentas a Pagar, los conductos o Informes de Recibo entregados en la Oficina de Recibo y Entrega. Facturas o servicios recibidos que requieran comprobante de desembolso, deben ser tramitados a la mayor brevedad posible a la Oficina de Cuentas a Pagar.

Estas directrices no afectan las peticiones generadas por fondos provenientes de propuestas y proyectos, quienes continuarán trabajando sus requisiciones como de costumbre y de acuerdo a las fechas de cierre de sus respectivos proyectos.

Vo. Bo. Prof. Ismael Quiles
Decano Interino de Administración

Oracle Applications - SIA Producción

File Edit View Folder Tools Window Help

ORACLE

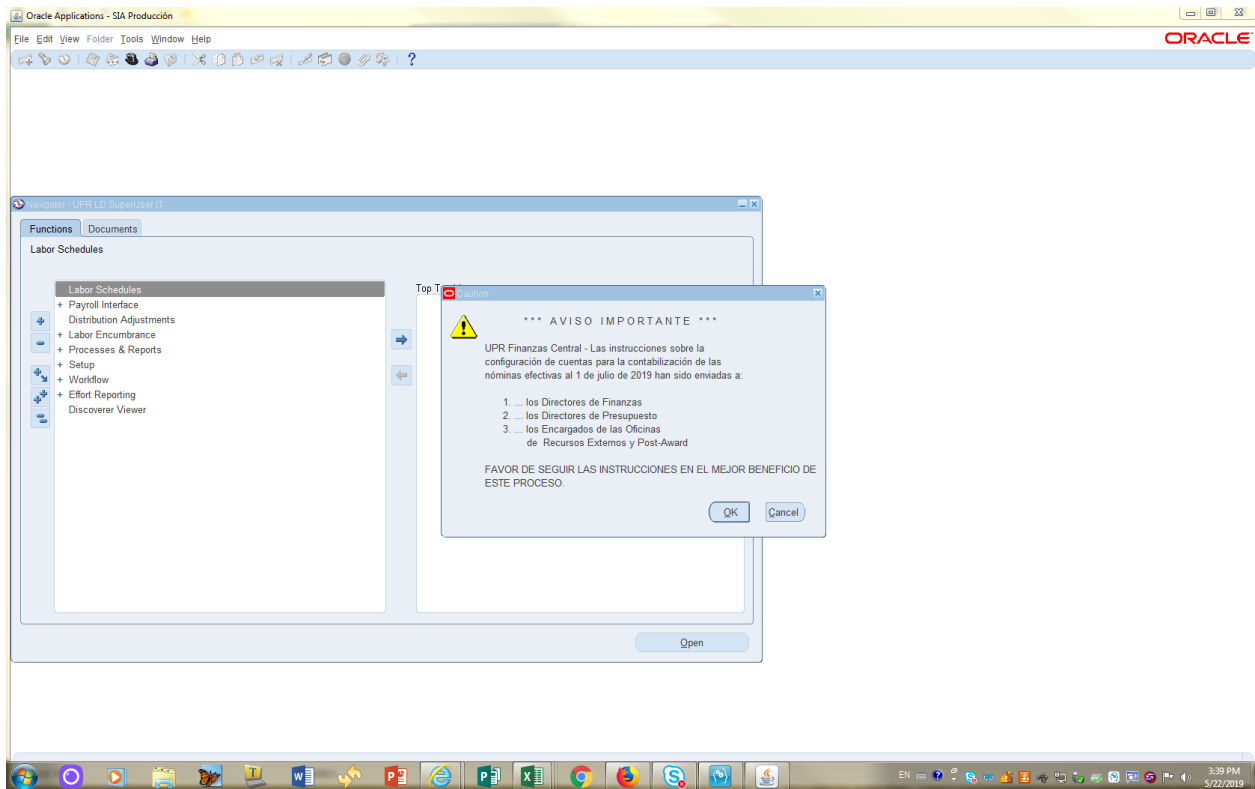
*** CALENDARIO DE CIERRE ***
FISCAL YEAR 2018 - 2019
Próximas Cinco Tareas y Fecha de Vencimiento

TAREA	DUE DATE
Se cierran los periodos en GL y sus respectivos subsidarios correspondientes a OCT-18, NOV-18 y DEC-18	31-MAY-2019
Entrega de documentos para pago a Preintervención. Después procese la acumulación en cuentas a pagar.	14-JUN-2019
Informe de exención de matrícula para empelados retirados y familiares para el año fiscal 2018. Este reporte debe indicar la cantidad de personal con este beneficio y el monto de la exención.	14-JUN-2019
Fecha límite para solicitud de anticipos de viajes FY=2020 (julio)	14-JUN-2019
Cierre Entrada de Requisiciones Fondos Especiales y Federales hasta que se abra el nuevo año fiscal 2020. Favor de asegurarse de haber recibido las requisiciones de todas las áreas de su unidad.	27-JUN-2019
Registrar facturas y pagos pendientes (validaciones GL) y procesar el pago (incluyendo _third party_).	27-JUN-2019

Review Journal Review Batch Post
New Journal New Batch Tag Batch

OK Cancel

EN 1:31 PM 5/9/2019



Navigator - CAY Budget Officer

Functions Documents Processes

Journals:
Enter, generate, and post actual and encumbrance journals

- + Journals
 - + Budgets
 - + Inquiry
 - + Reports
 - + Other
- FRS to Oracle Account Mappings
- Discoverer View
- Grants & Projects

Top Ten List

Open

*** UPR FINANZAS CENTRAL ***

RECINTOS: FAVOR DE MANTENER ACTUALIZADO EL CALENDARIO DE CIERRE PRESENTANDO LAS FECHAS EN QUE SE HAN ESTADO COMPLETANDO LAS TAREAS CORRESPONDIENTES AL CIERRE DEL AÑO FISCAL 2018-19. EL CALENDARIO CREADO EN GOOGLE DRIVE PRESENTA LAS RESPECTIVAS TAREAS DEL CIERRE PARA EL FY 2018-19 Y ES UN INSTRUMENTO DE MONITOREO PARA EL CUMPLIMIENTO DE LOS PROCESOS CONDUCTENTES A LA AUDITORIA DE ESTE PROXIMO AÑO FISCAL.

OK

The screenshot shows the Oracle Financials 'Enter Journals' window. The window title is 'Enter Journals'. It features a menu bar with 'File', 'Edit', 'View', 'Folder', 'Tools', 'Window', and 'Help'. Below the menu bar is a toolbar with various icons. The main area contains a grid with several columns and rows, mostly empty. At the bottom of the window, there are several buttons: 'Review Journal', 'Review Batch', 'Post', 'New Journal', 'New Batch', and 'Tax Batch'. An 'Open' button is also visible at the bottom right of the window.

Overlaid on the 'Enter Journals' window is a 'Note' dialog box. The dialog box title is 'Note'. It contains the following text:

*** CALENDARIO DE CIERRE ***
FISCAL YEAR 2018 - 2019
Próximas Tareas y Fecha de Vencimiento

TAREA	DUE DATE
Cierre Entrada de Requisiciones Fondos Especiales y Federales hasta que se abra el nuevo año fiscal 2020. Favor de asegurarse de haber recibido las requisiciones de todas las áreas de su unidad.	27-JUN-2019
Registrar facturas y pagos pendientes (validaciones GL) y procesar el pago (incluyendo ¿third party).	27-JUN-2019
Resolver facturas en hold, con error, excepciones y Unaccounted.	28-JUN-2019

Otros relacionados: Open PO en Oracle incluyendo las de ¿Import Legacy¿.

The dialog box has an 'OK' button at the bottom right.

Oracle Applications - SA Production

File Edit View Folder Tools Window Help

Enter Journals

Review Journal Review Batch Post

New Journal New Batch Tax Batch

Open

Note

*** CALENDARIO DE CIERRE ***
FISCAL YEAR 2018 - 2019
Próximas Tareas y Fecha de Vencimiento

TAREA PARA EL 30-JUN-2019

Cierre módulo de Compras Final. Deben haber emitido todos los informes.

Registrar los Derechos de Publicación y trabajar con los pagos de regalías (Editorial Universitaria)

Cierre de AP (para registrar con fecha de junio 2019).

Ultimo día para enviar el Anejo S a la Oficina de Contabilidad de la Administración Central. Verificar Licencias Enfermedad y Ordinaria ¿ Costo Trio. Anejos K, K-1

Recibo del archivo de Sistema de Retiro de los empleados activos de la Oficina de Sistema de Información para el proceso correspondiente.

Verificar cuentas de ingreso pendientes por distribuir
(Adjunto 2454)

OK

File Edit View Folder Tools Window Help

The screenshot shows a software application window titled "Enter Journals". The window contains a large grid with multiple columns and rows. Below the grid, there are several buttons: "Review Journal", "Review Batch", "Post", "New Journal", "New Batch", and "Tax Batch". At the bottom right of the window, there is an "Open" button. A "Caution" dialog box is overlaid on the window, containing a warning icon and the following text:

*** AVISO IMPORTANTE ***
UPR FINANZAS CENTRAL

Favor de asegurarse que el Batch o Journal que está registrando , aprobando o posteando pertenezca a su unidad operacional.

POR FAVOR, NO POSTEE BATCH O JORNALES QUE PERTENEZCAN A OTRAS UNIDADES OPERACIONALES.

NO POSTEE JORNALES DE SU UNIDAD OPERACIONAL QUE HAYAN SIDO REGISTRADOS DESDE LA ADMINISTRACION CENTRAL.

OK Cancel



UNIVERSIDAD DE PUERTO RICO EN CAYEY
205 Ave. Antonio R. Barceló, Cayey, Puerto Rico 00736-9997

REUNIÓN 5 DE MARZO DE 2020

TEMA: SEÑALAMIENTO DE AUDITORÍA
9:30 a. m.

MINUTA

MIEMBROS PRESENTES

Sra. Glorimar Ortiz
Directora Int. Finanzas

Sra. Leyda Ortiz
Coordinadora de Auditoría

Sra. Wanda Cortés
Supervisora de Contabilidad

Srta. Miriam Alsina
Contadora II

Sra. Ana M. Rivera
Contadora II

Sra. Alys Rivera
Contadora III

I. VERIFICACIÓN DE CUÓRUM

El cuórum quedó debidamente establecido.


II. INFORME DE AUDITORÍA (OAI-2018-15) – EVALUACIÓN SOBRE EL PROCESO DE FACTURACIÓN, COBROS Y RECONOCIMIENTO DE INGRESOS EN EL RECINTO DE CIENCIAS MÉDICAS Y EN LA UPR EN CAYEY

PUNTOS DISCUTIDOS

- Se discutió la recomendación – que ese asegurarnos de contabilizar en las cuentas de ingresos estatales, ingresos provenientes de contratos con entidades privadas y organizaciones sin fines de lucro.
- Se orientó e instruyó al personal de la Oficina de Contabilidad en relación a los ingresos provenientes de contratos con entidades privadas y organizaciones sin fines de lucro a contabilizar en códigos correspondientes.
- Se le impartió instrucciones al personal de la Oficina de Contabilidad a verificar de dónde provienen los fondos asignados (entidades privadas, agencias estatales o federales o individual) cuando haya que crear cuentas nuevas.
- Se le dieron instrucciones de realizar los ajustes correspondientes si los ingresos se estaban contabilizando en el código incorrecto.
- Se informó que se le debe notificar a la Directora de Finanzas si los ingresos están contabilizando en el código incorrecto para realizar los trámites correspondientes a la corrección del código creado en la Oficina de Cobros y Reclamaciones.

III. Clausura

Los trabajos cesaron a las 10:30 a. m.


Glorimar Ortiz Rodríguez
Directora Int. de Finanzas



Olga Sierra <olga.sierra@upr.edu>

Fwd: FW: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-(11:45pm) y Single Audit (actualizado- jueves, 19/dic-10am)

2 messages

Maria M Santiago Morales <maria.santiago25@upr.edu>
To: Olga Sierra <olga.sierra@upr.edu>

Olga: La tabla que se incluye corresponde al Apéndice G.

Margie

----- Forwarded message -----

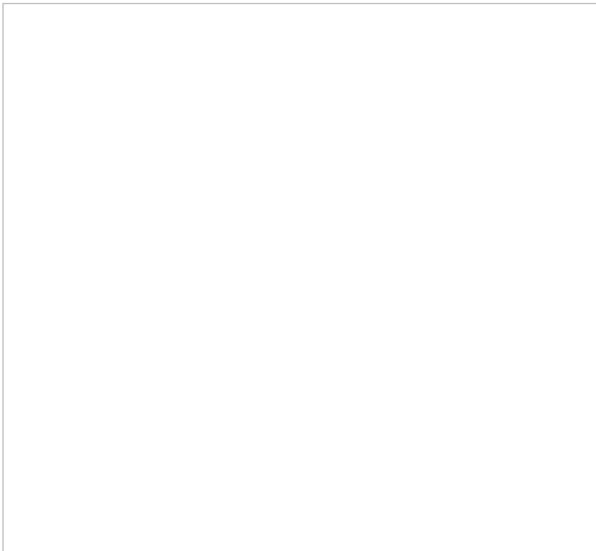
From: **Coord. aud Cay** <coor daud.cay@upr.edu>
Date: Sun, Mar 15, 2020 at 7:45 PM
Subject: Fwd: FW: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-(11:45pm) y Single Audit (actualizado- jueves, 19/dic-10am)
To: Maria Santiago <maria.santiago25@upr.edu>

Margie, la información que se debe incluir es la de la actualización del viernes 20 de diciembre. (Estado de Situación: Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-(11:45pm) y Single Audit (actualizado- jueves, 19/dic-10am))

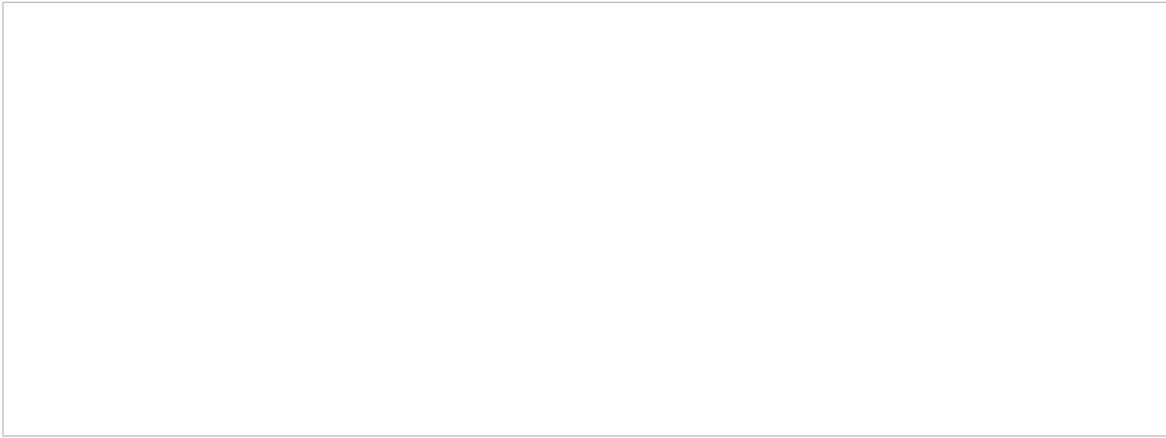
----- Forwarded message -----

De: **Antonio Tejera Rocafort** <antonio.tejera@upr.edu>
Date: vie., 20 dic. 2019 a las 6:54
Subject: FW: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-(11:45pm) y Single Audit (actualizado- jueves, 19/dic-10am)
To: Anaisa López, Oficina de Finanzas <anaisa.lopez@upr.edu>, Narda Munoz Chavez <narda.munoz@upr.edu>, Lyzette Rodriguez <LYZETTEJ.RODRIGUEZ@upr.edu>, Yolanda I Quinon Leon <blanca.zambrana@upr.edu>, Damaris Perez Caro <damaris.perez3@upr.edu>, Victor M Gonzalez Camacho <victor.gonzalez9@upr.edu>, Jesus H Valderrama Melendez <jesus.valde
Mayra L Navarro Figueroa <mayra.navarro@upr.edu>, Nelson Santos Alamo <nelson.santos@upr.edu>, Arturo J. Almodóvar Fariá <arturo.almodovar@upr.edu>, Glorimar Ortiz Rodriguez <glorimar.ortiz@upr.edu>
Cc: Carlos L. Marrero Miranda <carlos.marreromiranda@upr.edu>, Esquilin Law Office <esquilinlaw@gmail.com>, Elmadah Nazeerah <nazeerahconsultora1@gmail.com>, Irma I Colón <irma.colon@upr.edu>
Coor daud Rrp <coor daud.rp@upr.edu>, Ileana Valentin <ileana.valentin@upr.edu>, Wanda I Cruz Molina <wanda.cruz3@upr.edu>, Rocio Zapata Medina <rocio.zapata@upr.edu>, Manuel (<angela.mercado@upr.edu>, Antonia Reyes Santiago <antonia.reyes@upr.edu>, Miriam L. Colón <miriam.colon@upr.edu>, Yariz E Medina Gonzalez <yariz.medina@upr.edu>, Lisa E. Ste <jennifer.alicea@upr.edu>, Juan Torres Robles <juan.torres10@upr.edu>, María Ruiz <maria.ruiz9@upr.edu>, Pedro I. Martínez Rivera <pedro.imartinez@upr.edu>, Irma Plaza <irma.plaza@upr.edu>
Luna de los Santos <heriberto.luna@upr.edu>, Karla M. Berrios Marin <karla.berriosmarin@upr.edu>, Gerardine Ortiz Centeno <gerardine.ortiz@upr.edu>, Aury Collazo <aury.collazo@upr.edu>, Sepúlveda Pérez <luis.sepulveda7@upr.edu>, José O. Capeles Navarro <jose.capeles1@upr.edu>, Jessyka Rosado Agostini <jessyka.rosado@upr.edu>, Gloria I. Soto Rivera <gloria.soto@upr.edu>, Norberto Rivera <norberto.rivera039@yahoo.com>, Sandra T. Febres Santiago <sandra.febres@upr.edu>, Aurora M Sotogras Saldana <aurora.sotogras@upr.edu>, Jose A Capriles Quiros <rafasolisconsultor1@gmail.com>, Carmen Malave León <carmen.malave1@upr.edu>, leticia.fernandez@upr.edu <leticia.fernandez@upr.edu>, Edwin F. Pagán - Director OAI <director.oai@upr.edu>, <gmorganti.oai@upr.edu>, Madelyn Ortiz Torres <madelyn.ortiz@upr.edu>, Kathya M. Hernández - Auditoría Interna <khernandez.oai@upr.edu>

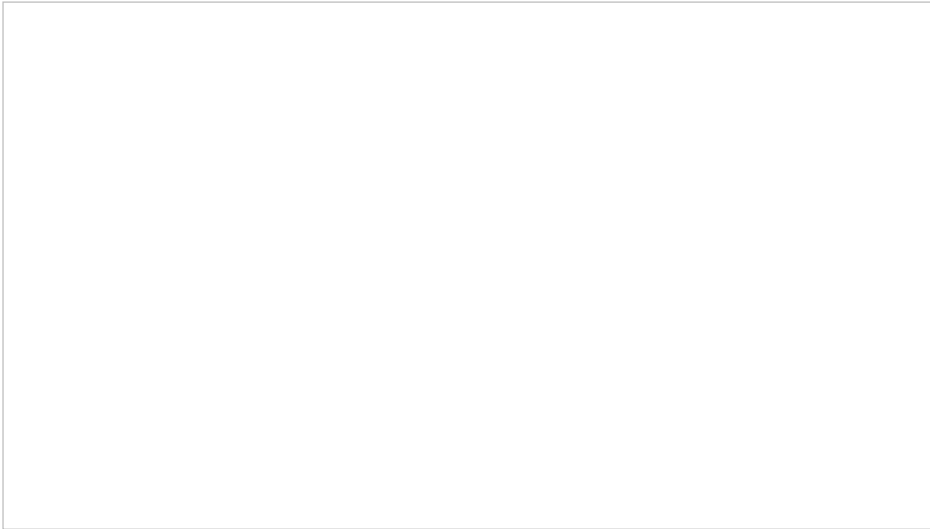
Actualización: **Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-11:45pm)**



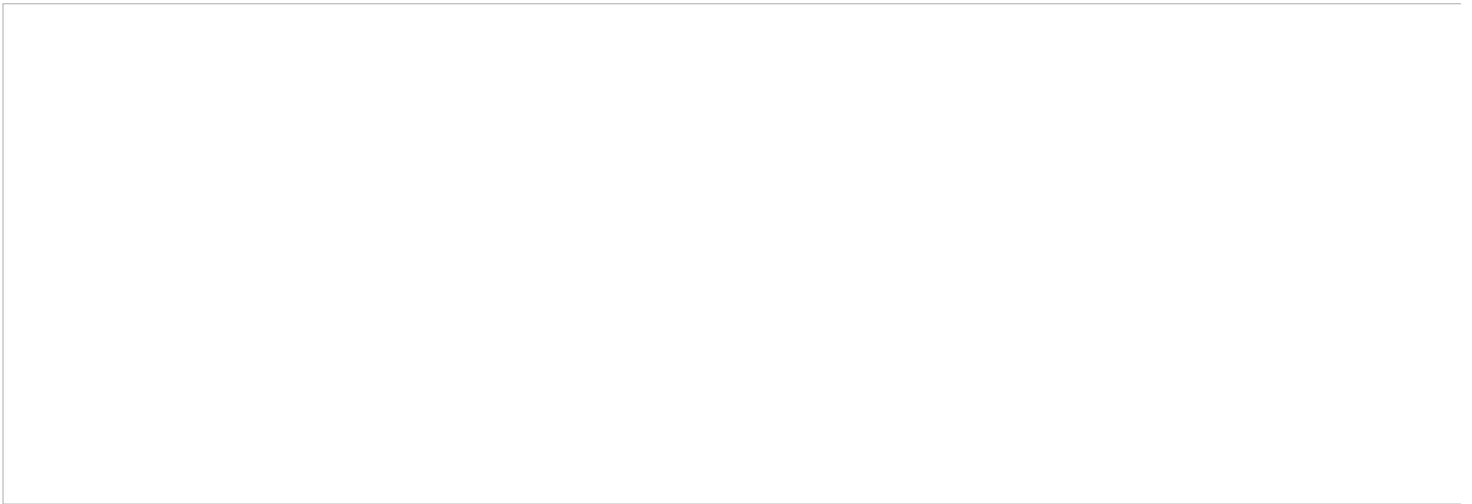
Población Pendiente/Tema: **Cash**



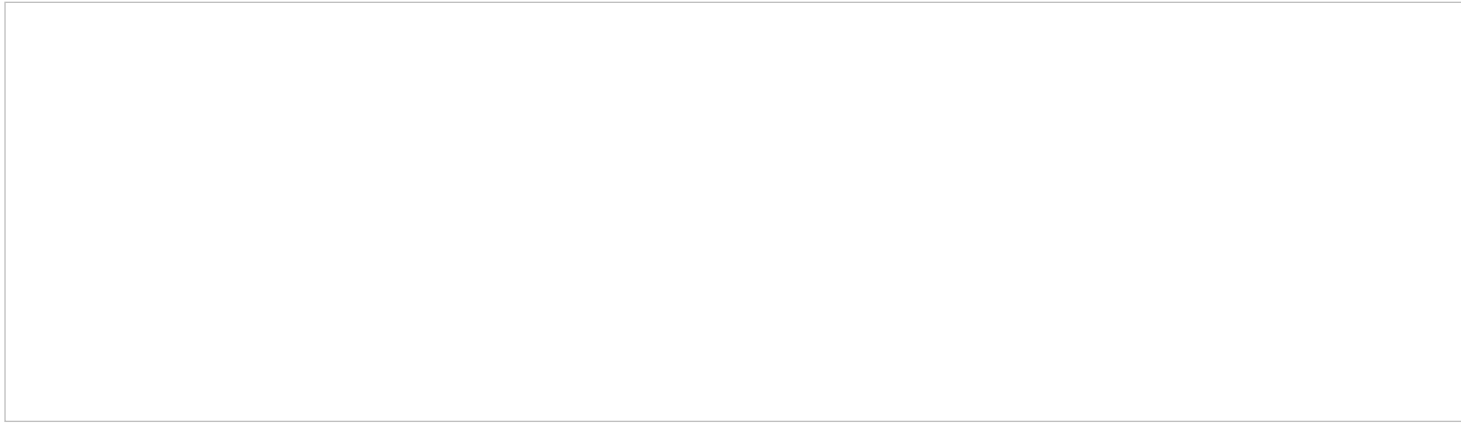
Población Pendiente/Tema: Cuentas por cobrar



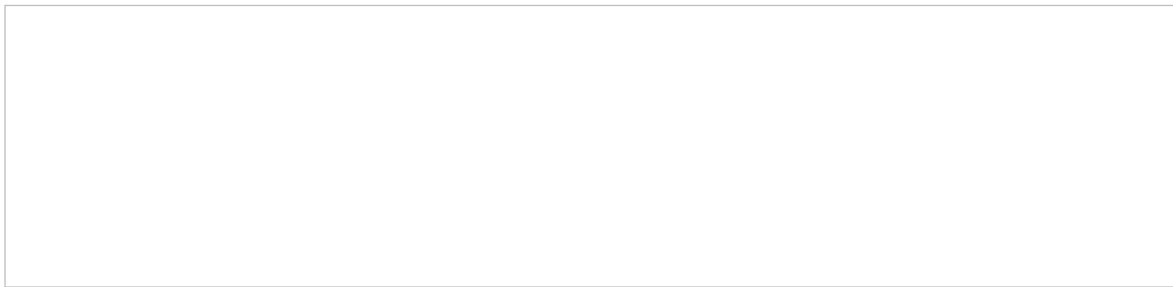
Población Pendiente/Tema: Cuentas por pagar



-
-

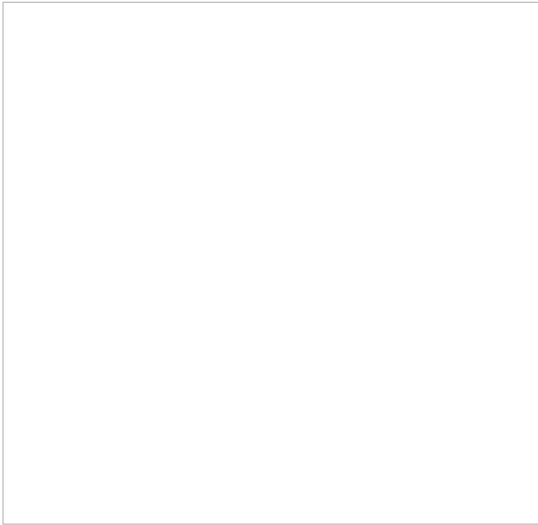


-
Actualización: **Single Audt AF 2019 (actualizado- jueves, 19/dic-10 am)**

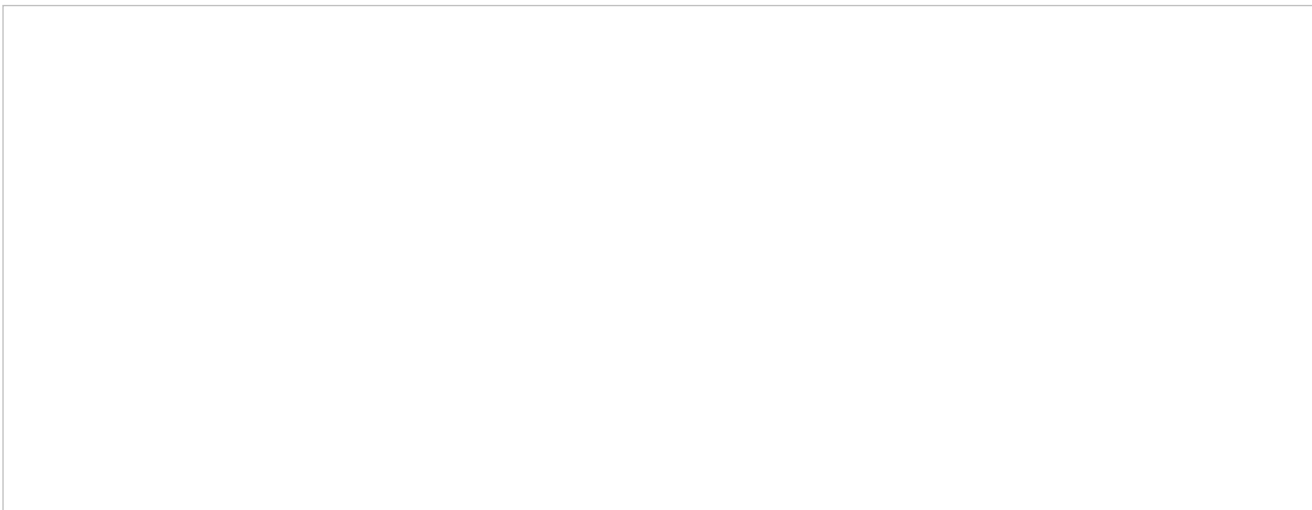


From: Antonio Tejera Rocafort
Sent: Monday, December 16, 2019 11:42 PM
To: 'Anaisa López, Oficina de Finanzas' <anaisa.lopez@upr.edu>; 'Narda Munoz Chavez' <narda.munoz@upr.edu>; 'Lyzzette Rodriguez' <LYZETTEJ.RODRIGUEZ@upr.edu>; 'Yolanda I Quir Leon' <blanca.zambrana@upr.edu>; 'Damaris Perez Caro' <damaris.perez3@upr.edu>; 'Victor M Gonzalez Camacho' <victor.gonzalez9@upr.edu>; 'Jesus H Valderrama Melendez' <jesus.velez1@upr.edu>; 'Mayra L Navarro Figueroa' <mayra.navarro@upr.edu>; 'Nelson Santos Alamo' <nelson.santos@upr.edu>; 'Arturo J. Almodóvar Faria' <arturo.almodovar@upr.edu>
Cc: Carlos L. Marrero Miranda <carlos.marreromiranda@upr.edu>; Madelyn Ortiz Torres <madelyn.ortiz@upr.edu>; 'Esquilin Law Office' <esquilinlaw@gmail.com>; 'Elmadah Nazeerah' <nazirmaconsultora1@gmail.com>; 'Wilma Medina' <wmedina@hexvel.com>; 'Coordaud Rrp' <coordaud.rp@upr.edu>; 'Ileana Valentin' <ileana.valentin@upr.edu>; 'Wanda I Cruz Molina' <wandacruz@upr.edu>; 'Rocio Zapata Medina' <rocio.zapata@upr.edu>; 'Manuel Colon Perez' <manuel.colon8@upr.edu>; 'Angela I Mercado Molina' <angela.mercado@upr.edu>; 'Antonia Reyes Santiago' <antoniamedina@upr.edu>; 'E Medina Gonzalez' <yariz.medina@upr.edu>; 'Lisa E. Steele Valentin' <lisa.steele@upr.edu>; 'Jennifer Alicea Castillo' <jennifer.alicea@upr.edu>; 'Juan Torres Robles' <juan.torres10@upr.edu>; 'Pedro Imartinez' <pedro.imartinez@upr.edu>; 'Irma Plaza' <irma.plaza@upr.edu>; 'Coord.aud Cay' <coordaud.cay@upr.edu>; Heriberto Luna de los Santos <heriberto.luna@upr.edu>; Karla M. Berrios Marin <gerardine.ortiz@upr.edu>; Aury Collazo <aury.collazo@upr.edu>; María del P. Billoch <maria.billoch@upr.edu>; Luis G. Sepúlveda Pérez <luis.sepulveda7@upr.edu>; José O. Capeles Nav <jessyka.rosado@upr.edu>; Gloria I. Soto Rivera <gloria.soto@upr.edu>; Nelson E. Rivera Villanueva <nelson.rivera13@upr.edu>; 'Norberto Rivera' <norberto.rivera039@yahoo.com>; Gera Santiago <sandra.febres@upr.edu>; 'Aurora M Sotogras Saldana' <aurora.sotogras@upr.edu>; 'Jose A Capriles Quiros' <jose.capriles@upr.edu>; 'Manuel Colon Perez' <manuel.colon8@upr.edu>; Malave León <carmen.malave1@upr.edu>; 'Leticia.fernandez@upr.edu' <leticia.fernandez@upr.edu>; 'Edwin F. Pagán - Director OAI' <director.oai@upr.edu>; Gustavo F. Morganti - Auditoria
Subject: FW: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- Lunes, 16/dic-(9:45pm) y Single Audit (actualizado- Lunes, 16/dic-10am)
Importance: High

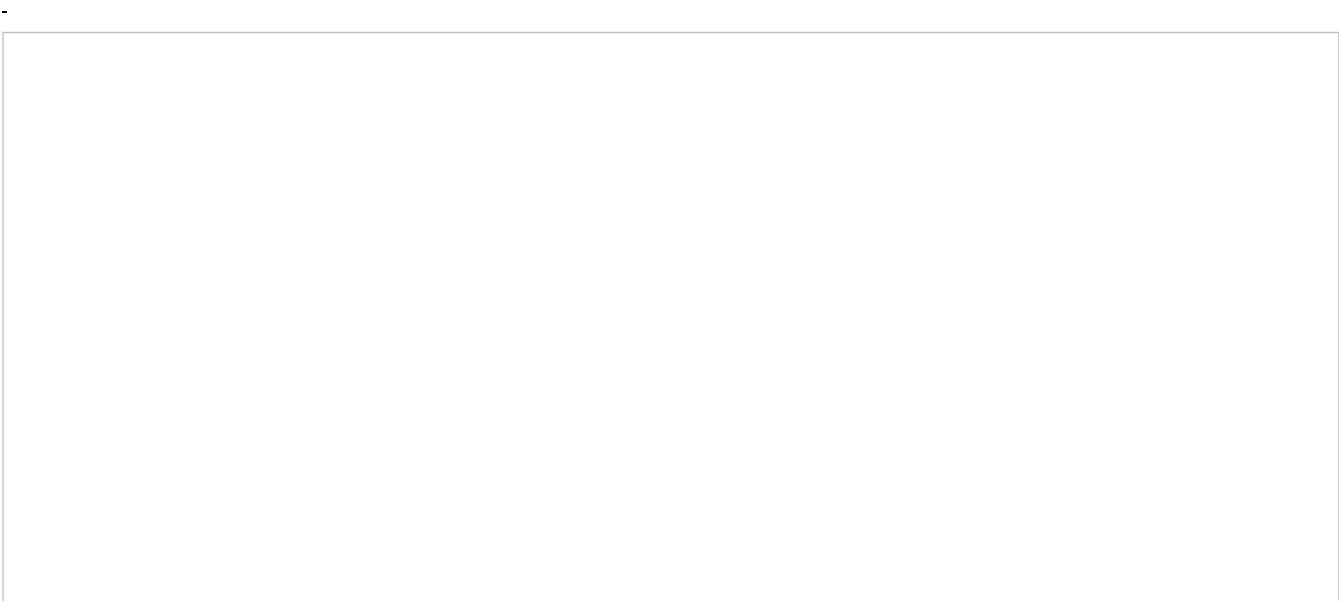
Actualización: **Auditoría Financiera AF 2019 (actualizado- viernes, 13/dic)**



Población Pendiente/Tema: Cash

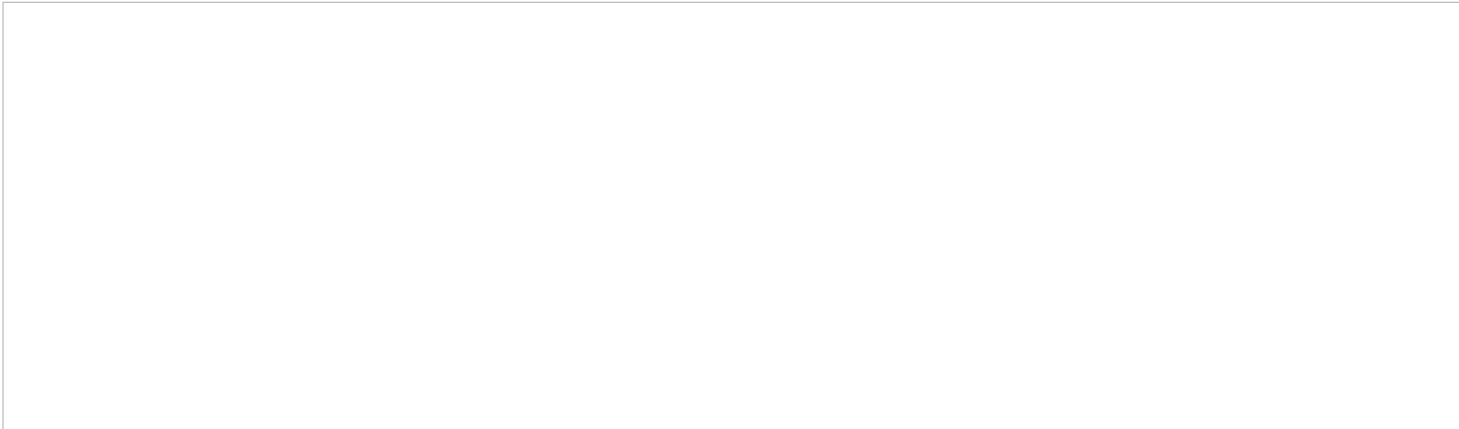


Población Pendiente/Tema: Cuentas por cobrar

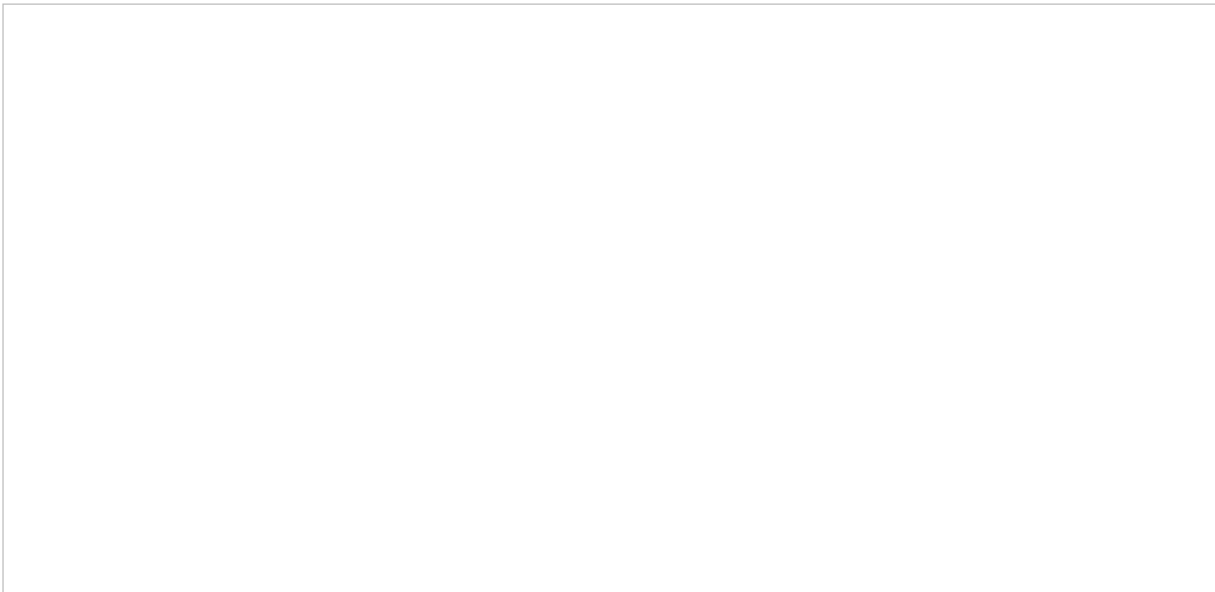


Población Pendiente/Tema: Cuentas por pagar

-



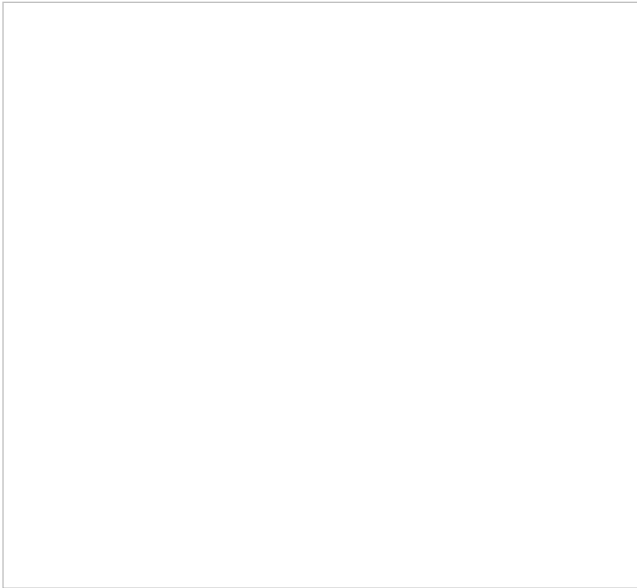
-
-



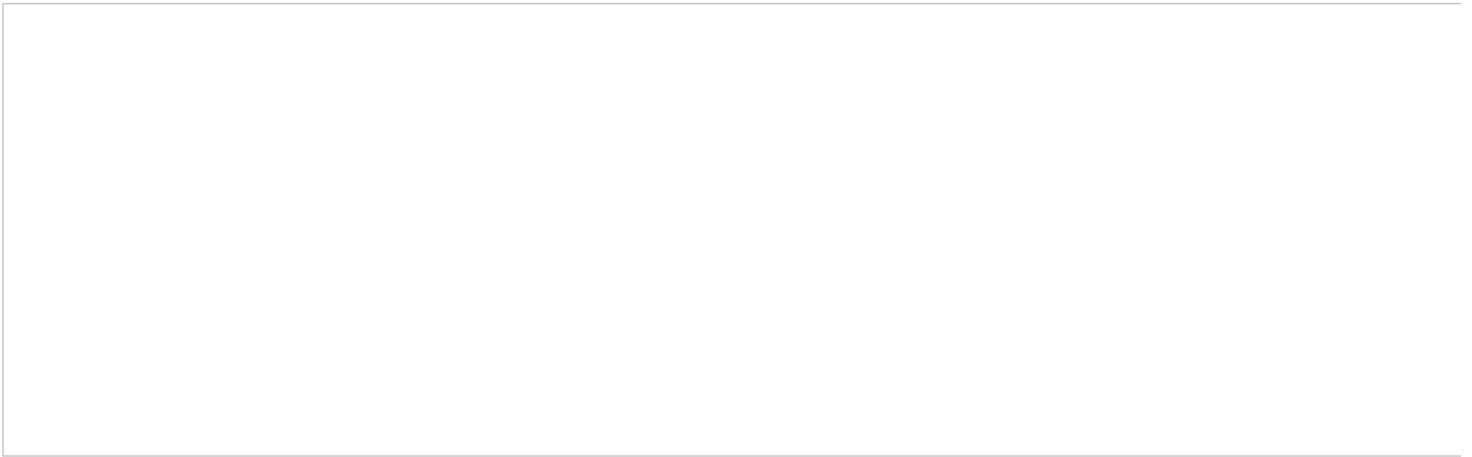
-

From: Antonio Tejera Rocafort
Sent: Friday, December 13, 2019 9:22 PM
To: 'Anaisa López, Oficina de Finanzas' <anaisa.lopez@upr.edu>; 'Narda Munoz Chavez' <narda.munoz@upr.edu>; 'Lyvette Rodriguez' <LYZETTEJ.RODRIGUEZ@upr.edu>; 'Yolanda I Quir Leon' <blanca.zambrana@upr.edu>; 'Damaris Perez Caro' <damaris.perez3@upr.edu>; 'Victor M Gonzalez Camacho' <victor.gonzalez9@upr.edu>; 'Jesus H Valderrama Melendez' <jesus.velez1@upr.edu>; 'Sonia Velez' <sonia.velez1@upr.edu>; 'Mayra L Navarro Figueroa' <mayra.navarro@upr.edu>; 'Nelson Santos Alamo' <nelson.santos@upr.edu>; 'Arturo J. Almodóvar Faria' <arturo.almodovar@upr.edu>
Cc: Carlos L. Marrero Miranda <carlos.marreromiranda@upr.edu>; Madelyn Ortiz Torres <madelyn.ortiz@upr.edu>; 'Esquelin Law Office' <esquelinlaw@gmail.com>; 'Elmadah Nazeerah' <nazirmaconsultora1@gmail.com>; 'Wilma Medina' <wmedina@nexvel.com>; 'Coordaud Rrp' <coordaud.rrp@upr.edu>; 'Ileana Valentin' <ileana.valentin@upr.edu>; 'Wanda I Cruz Molina' <wandiazapata@upr.edu>; 'Rocio Zapata Medina' <rocio.zapata@upr.edu>; 'Manuel Colon Perez' <manuel.colon8@upr.edu>; 'Angela I Mercado Molina' <angela.mercado@upr.edu>; 'Antonia Reyes Santiago' <antoniamedina@upr.edu>; 'E Medina Gonzalez' <yariz.medina@upr.edu>; 'Lisa E. Steele Valentin' <lisa.steele@upr.edu>; 'Jennifer Alicea Castillo' <jennifer.alicea@upr.edu>; 'Juan Torres Robles' <juan.torres10@upr.edu>; 'Pedro Imartinez' <pedro.imartinez@upr.edu>; 'Irma Plaza' <irma.plaza@upr.edu>; 'Coord.aud Cay' <coordaud.cay@upr.edu>; Heriberto Luna de los Santos <heriberto.luna@upr.edu>; Karla M. Berrios Marin <gerardine.ortiz@upr.edu>; Aury Collazo <aury.collazo@upr.edu>; María del P. Billoch <maria.billoch@upr.edu>; Luis G. Sepúlveda Pérez <luis.sepulveda7@upr.edu>; José O. Capeles Nav <jessyka.rosado@upr.edu>; Gloria I. Soto Rivera <gloria.soto@upr.edu>; Nelson E. Rivera Villanueva <nelson.rivera13@upr.edu>; 'Norberto Rivera' <norberto.rivera039@yahoo.com>; Gera Santiago <sandra.febres@upr.edu>; 'Aurora M Sotogras Saldana' <aurora.sotogras@upr.edu>; 'Jose A Capriles Quiros' <jose.capriles@upr.edu>; 'Manuel Colon Perez' <manuel.colon8@upr.edu>; 'Carmen Malave León' <carmen.malave1@upr.edu>; 'Leticia Fernandez' <leticia.fernandez@upr.edu>
Subject: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- viernes, 13/dic) y Single Audit (actualizado- jueves, 12/dic)
Importance: High

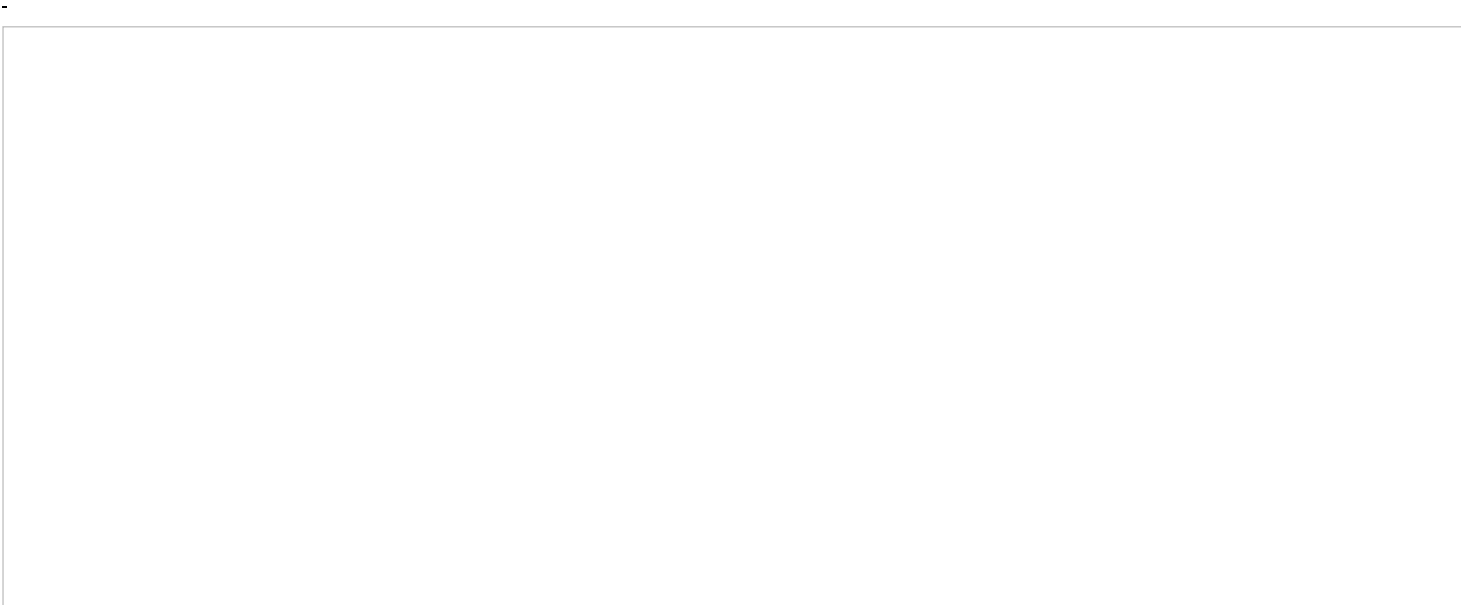
Actualización: **Auditoría Financiera AF 2019 (actualizado- viernes, 13/dic)**



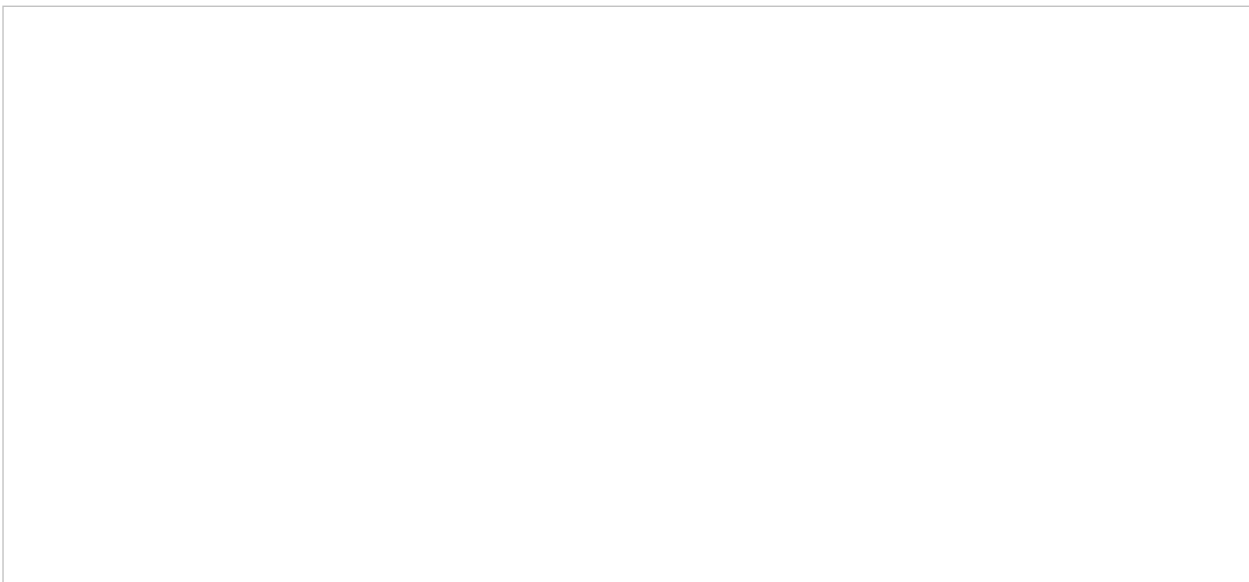
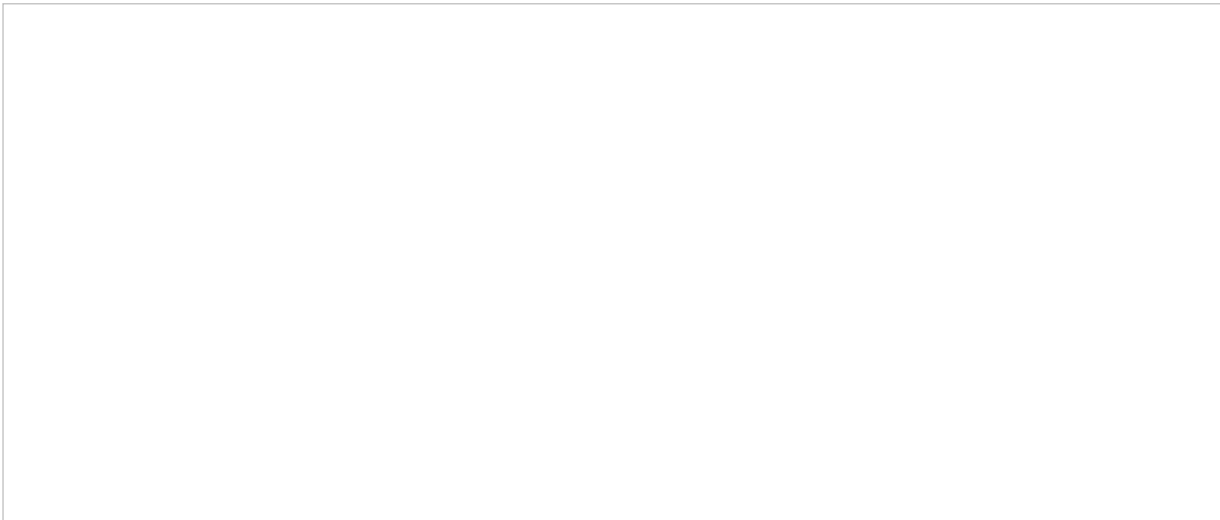
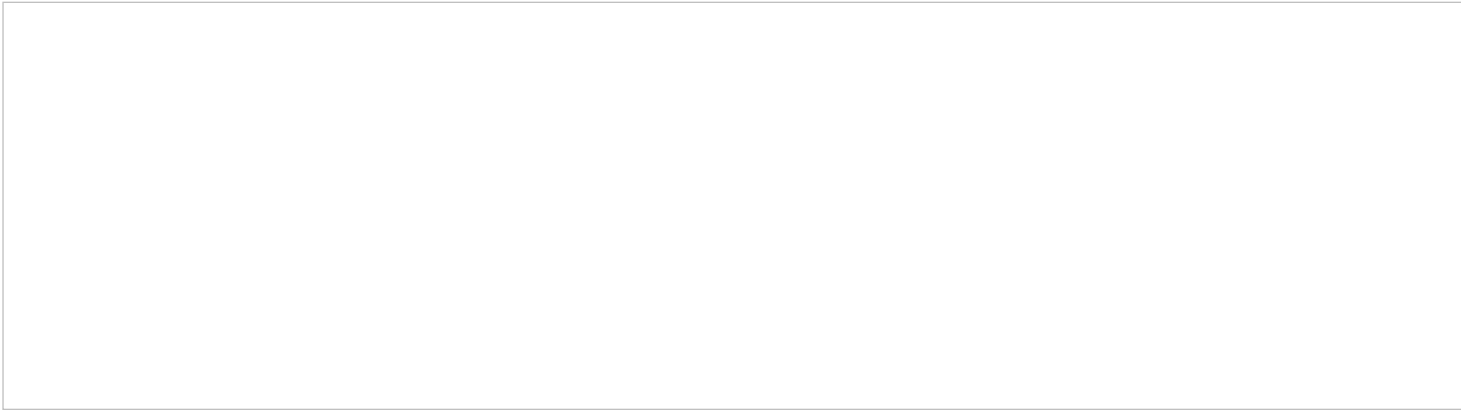
Población Pendiente/Tema: Cash



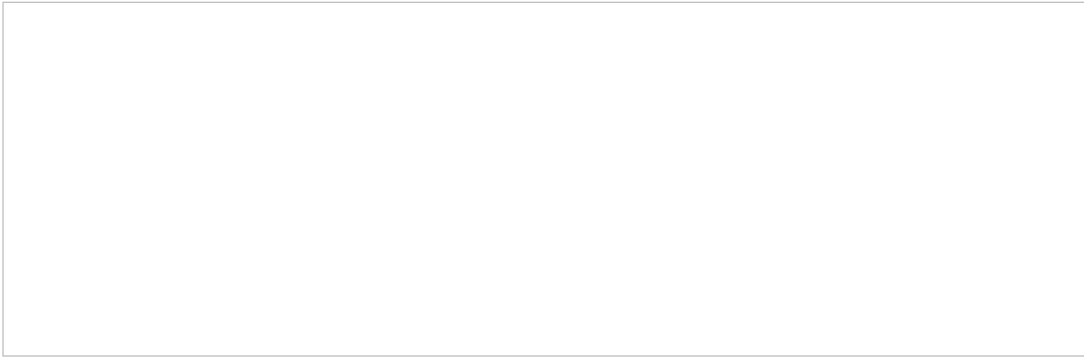
Población Pendiente/Tema: Cuentas por cobrar



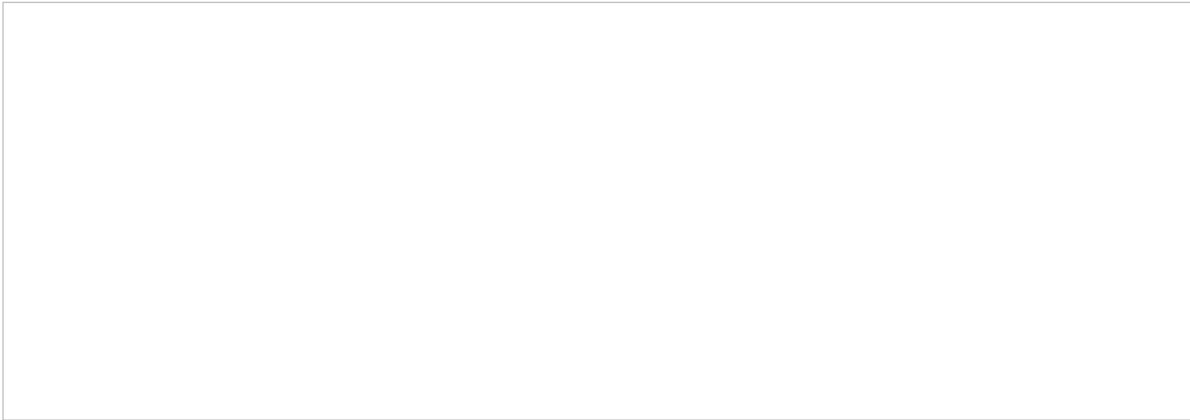
Población Pendiente/Tema: Cuentas por pagar



Actualización: **Single Audit AF 2019 (actualizado- jueves, 12/dic @ 2:15pm)**



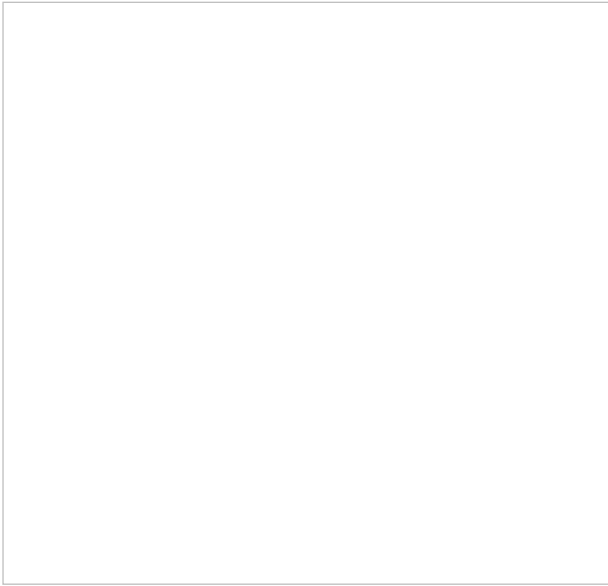
Actualización: **Single Audit AF 2019 (actualizado- lunes, 16/dic @ 10am)**



From: Antonio Tejera Rocafort
Sent: Tuesday, December 10, 2019 9:42 PM
To: Anaisa López, Oficina de Finanzas <anaisa.lopez@upr.edu>; Narda Munoz Chavez <narda.munoz@upr.edu>; Lyzette Rodriguez <LYZETTEJ.RODRIGUEZ@upr.edu>; Yolanda I Quinor Leon <blanca.zambrana@upr.edu>; Damaris Perez Caro <damaris.perez3@upr.edu>; Victor M Gonzalez Camacho <victor.gonzalez9@upr.edu>; Jesus H Valderrama Melendez <jesus.valde@upr.edu>; Mayra L Navarro Figueroa <mayra.navarro@upr.edu>; Nelson Santos Alamo <nelson.santos@upr.edu>; Arturo J. Almodóvar Fariá <arturo.almodovar@upr.edu>; Glorimar Ortiz Rodriguez <glorimar.ortiz@upr.edu>; Carlos L. Marrero Miranda <carlos.marreromiranda@upr.edu>; Madelyn Ortiz Torres <madelyn.ortiz@upr.edu>; 'Esquilin Law Office' <esquilinlaw@gmail.com>; Elmadah Nazeerah <nazeerah@esquilinlaw.com>; Irmaconsultora1@gmail.com <irmaconsultora1@gmail.com>; Wilma Medina <wmedina@nexvel.com>; Coordaud Rrp <coordaud.rrp@upr.edu>; Ileana Valentin <ileana.valentin@upr.edu>; Wanda I Cruz Molina <wandacruz@upr.edu>; Zapata Medina <rocio.zapata@upr.edu>; Manuel Colon Perez <manuel.colon8@upr.edu>; Angela I Mercado Molina <angela.mercado@upr.edu>; Antonia Reyes Santiago <antonia.reyes@upr.edu>; Medina Gonzalez <yariz.medina@upr.edu>; Lisa E. Steele Valentin <lisa.steele@upr.edu>; Jennifer Alicea Castillo <jjennifer.alicea@upr.edu>; Juan Torres Robles <juan.torres10@upr.edu>; Pedro Martinez <pedro.imartinez@upr.edu>; Irma Plaza <irma.plaza@upr.edu>; Coord.aud Cay <coordaud.cay@upr.edu>; Heriberto Luna de los Santos <heriberto.luna@upr.edu>; Karla M. Berrios Marin <gerardine.ortiz@upr.edu>; Aury Collazo <aury.collazo@upr.edu>; María del P. Billoch <maria.billoch@upr.edu>; Luis G. Sepúlveda Pérez <luis.sepulveda7@upr.edu>; José O. Capeles Nav <jessyka.rosado@upr.edu>; Gloria I. Soto Rivera <gloria.soto@upr.edu>; Nelson E. Rivera Villanueva <nelson.rivera13@upr.edu>; Norberto Rivera <norberto.rivera039@yahoo.com>; Gera Santiago <sandra.febres@upr.edu>; Aurora M Sotogras Saldana <aurora.sotogras@upr.edu>; 'leticia.fernandez@upr.edu' <leticia.fernandez@upr.edu>; 'Jose A Capriles Quiros' <jose.capriles@upr.edu>
Subject: Estado de Situación- Auditoría Financiera AF 2019
Importance: High

Directores de oficinas de Finanzas:

Se incluye gráfica ilustrando el progreso de la auditoría financiera 2019; notarán que aún queda una porción sustancial de trabajo por completar.

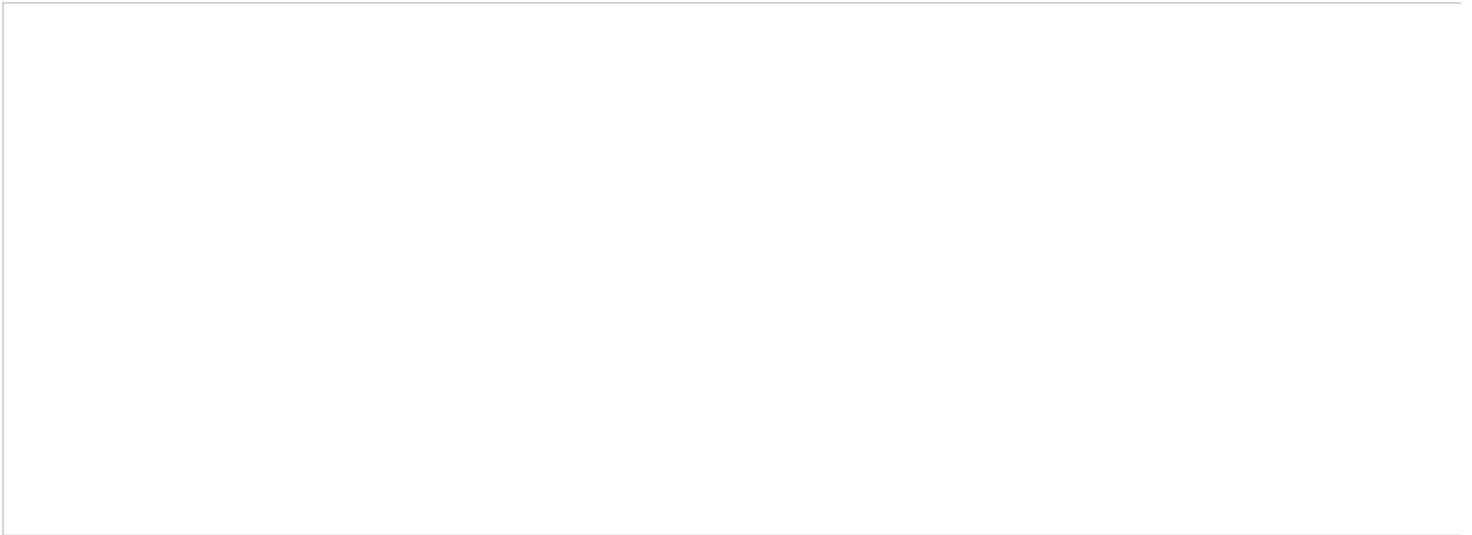


Se incluyen también algunos de los principales asuntos (poblaciones) pendientes de proveer a los auditores externos. Como de costumbre, favor canalizar a sus equipos de trabajo y mantener administrativas, y no es hasta la entrega de estas poblaciones que se podrán generar las muestras adicionales a las que ya se encuentran trabajando en todas las unidades, por lo tanto es ir trabajos durante dicho periodo a fin de que no se afecte el progreso de la auditoría y sus fechas límites de entrega. Recuerden que la fecha límite de entrega de los estados financieros UPR- enviar ciertos informes importantes a la MSCHE y para viabilizar esto, la auditoría y todos sus procedimientos deberán estar completados mucho antes de esta fecha.

Por dudas o preguntas sobre las poblaciones, favor comunicarse directamente con el señor Luis Esquilin (esquilinlaw@gmail.com) o el asesor asignado a su unidad para atender preguntas € Finanzas/Contabilidad- AC.

También se incluye abajo la actualización de las muestras pendientes, segregado por unidad y tema.

Población Pendiente/Tema: Cash

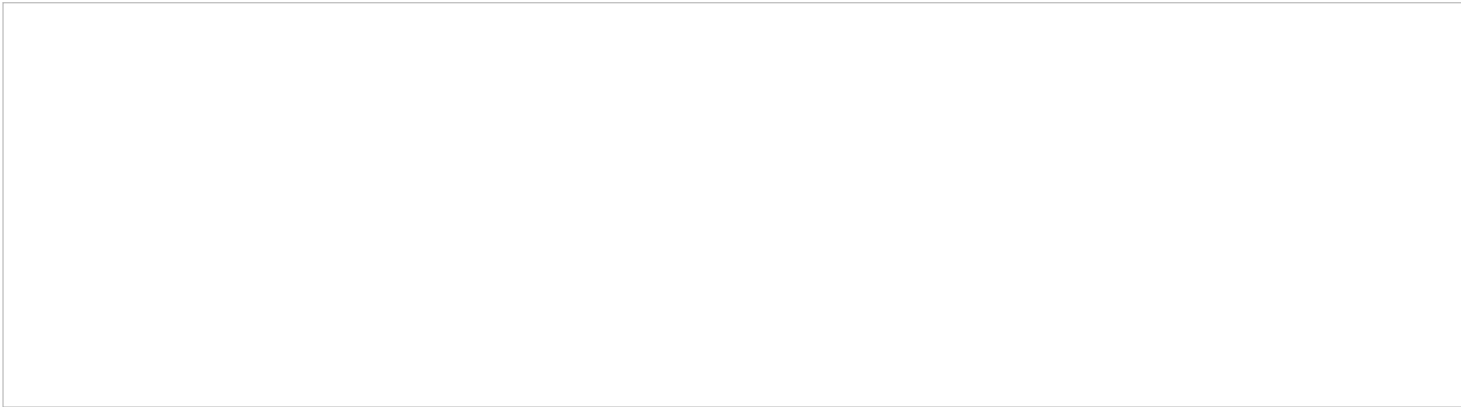


Población Pendiente/Tema: Cuentas por cobrar



-


Población Pendiente/Tema: Cuentas por pagar



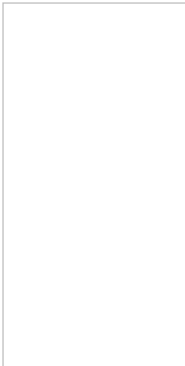
-

Status Muestras Pendientes:

-

 image.png

Status Muestras ya provistas con información incompleta y/o pendiente de aclarar: (véase anejo)



Gracias,
Antonio

From: Carlos A Taulet Carrero <Carlos.A.Taulet.Carrero@ey.com>
Sent: Tuesday, December 10, 2019 7:36 PM
To: Madelyn Ortiz Torres <madelyn.ortiz@upr.edu>
Cc: Antonio Tejera Rocafort <antonio.tejera@upr.edu>; Carlos L. Marrero Miranda <carlos.marreromiranda@upr.edu>; Hector Sierra <hector.sierra@ey.com>; Amaliz A Vega <Amaliz.A.Vega.Gonzalez@ey.com>; Jean P Rodríguez Veazey <Jean.P.Rodríguez.Veazey@ey.com>; José O. Capeles Navarro <jose.capeles1@upr.edu>; Miriam L. Colón <miriam.colon@upr.edu>; norbel <esquillinlaw@gmail.com>; Luis G. Sepúlveda Pérez <luis.sepulveda7@upr.edu>; Wilma Medina <wmedina@nexvel.com>; Iraida M Garcia-Casalduc <Iraida.GarciaCasalduc@ey.com>
Subject: UPR 2019 - Client Assistance Request List (PBC)

Saludos Madelyn,

Espero que al recibido de este mensaje se encuentre bien.

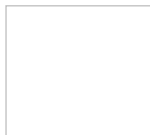
Según discutido, adjunto el PBC actualizado considerando los cambios indicados durante la reunión. De tener alguna pregunta, no dude en comunicarse con nosotros.

¡Gracias!

Regards,
Carlos Taulet

--

Carlos A Taulet Carrero | Staff



Ernst & Young Puerto Rico LLC
Plaza 273 Bldg. - 10th Floor, 273 Ponce de Leon Avenue, San Juan, Puerto Rico 00917, United States of America
Office: 787-404-2725 | Carlos.A.Taulet.Carrero@ey.com
Website: <http://www.ey.com>

Any tax advice in this e-mail should be considered in the context of the tax services we are providing to you. Preliminary tax advice should not be relied upon and may be insufficient for penal

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately

Notice required by law: This e-mail may constitute an advertisement or solicitation under U.S. law, if its primary purpose is to advertise or promote a commercial product or service. You may click here to opt out of receiving such messages. Ernst & Young LLP (except for EY Client Portal and the ey.com website, which track e-mail preferences through a separate process) at this e-mail address by forwarding this message to no-reply@ey.com notified promptly. Our principal postal address is 5 Times Square, New York, NY 10036. Thank you. Ernst & Young LLP

--
Leyda Marie Ortiz Vázquez

Coordinadora de Auditoría/Contador II
Oficina Fiscal de Asistencia Económica
Universidad de Puerto Rico en Cayey
(787) 738-2161 Exts. 2273 o 2222

--
María M. Santiago Morales, MBA, CRA
Budget Director
Post-Award Coordinator
University of Puerto Rico at Cayey
787-738-2161, ext 2319
PO Box 372230
Cayey, Puerto Rico 00737-2230

2019 12 19 v2 - Información adicional - Pendiente.xlsx
12K

Olga Sierra <olga.sierra@upr.edu>
To: Jose A Molina Cotto <jose.molina3@upr.edu>


Mon, Mar 16, 2020 at 1:52 PM

[Quoted text hidden]

3/16/2020

Universidad de Puerto Rico Mail - Fwd: FW: Estado de Situación: Auditoría Financiera AF 2019 (actualizado- jueves, 19/dic-(11:45pm) y Single Audit ...

Olga Sierra Flores
Asociado de Investigaciones
Oficina de Avalúo e Investigación Institucional
787-738-2161 Ext. 2378
olga.sierra@upr.edu

 **2019 12 19 v2 - Información adicional - Pendiente.xlsx**
12K

Muestra	Unidad	Unit	EY Random	Comments
Other Non Operating Revenue	30	RUM	1177	Screenshot of JE only provided. Items states it relates to a reclass, thus would need original supporting document that relates to this transaction.
Other Non Operating Revenue	30	RUM	1296	Screenshot of JE only provided. Items states it relates to a reclass, thus would need original supporting document that relates to this transaction.
Other Non Operating Revenue	30	RUM	1545	Screenshot of JE only provided. Items states it relates to a reclass, thus would need original supporting document that relates to this transaction.
Other Non Operating Revenue	30	RUM	2809	Screenshot of JE only provided. Items states it relates to a reclass, thus would need original supporting document that relates to this transaction.
Tuition Sample	40	RCM	265389	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Supplies	40	RCM	77553	"Auditor- 12/12/19 enviaron la información del EY 78097 - incorrecto RCM - email indicando que se incluyo en la muestra cheque cancelado"
State & Municipal	40	RCM	226	Amount Collected was 4,500 instead of 5,000
Other Non Operating Revenue	40	RCM	10024	Pending Trace to Bank Statement
Tuition Sample	60	HUM	667914	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Tuition Sample	60	HUM	680282	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Tuition Sample	60	HUM	681293	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Tuition Sample	60	HUM	701906	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Tuition Sample	60	HUM	704169	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Tuition Sample	60	HUM	710635	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
Other Non Operating Revenue	60	HUM	534	Screenshot of JE only provided. Items states it relates to a reclass, thus would need original supporting document that relates to this transaction.
Tuition Sample	83	CAR	576173	Unable to trace our selection to the bank statement. Please provide detail where we can identify our selection and then trace it to the bank statement batch.
GASB 16	40	RCM	176	Falta la cantidad de días acumulados por licencia de enfermedad
Leases Expense	20	RRP	5233	Falta orden de compra / Comprobante de Desembolso.
Other Expense	60	HUM	17081	Falta factura.
Other Expense	10	AC	17226	Referido a la oficina de desembolsos para cuadro de la muestra. (Los EY17226, EY17398 & EY18156 están relacionados)
Other Expense	10	AC	17398	Referido a la oficina de desembolsos para cuadro de la muestra. (Los EY17226, EY17398 & EY18156 están relacionados)
Other Expense	10	AC	18156	Referido a la oficina de desembolsos para cuadro de la muestra. (Los EY17226, EY17398 & EY18156 están relacionados)
Scholarships	30	RUM	Key Item	Explicación enviada por Unidad bajo proceso de evaluación - se solicito reunión con el Director Finanzas AC.
Scholarships	40	RCM	146563	Falta Registro de Pago/Detalle de la Nómina y la evidencia del pago (Estado de Banco, etc., según aplique).
Scholarships	40	RCM	173594	Proveer evidencia del pago de la nómina. Si la muestra se encuentra dentro de una cantidad mayor, favor de desglosar la misma e identificar la cantidad de la muestra.
Scholarships	40	RCM	178683	Proveer evidencia del pago de la nómina. Si la muestra se encuentra dentro de una cantidad mayor, favor de desglosar la misma e identificar la cantidad de la muestra.
Supplies	85	PON	84403	Falta que la unidad aclare la diferencia entre los documentos entregados - selección de la muestra por \$2,242.08, PO y facturas por \$1,325.68, JE por \$2,055.24. Enviar documentos de soporte utilizados para el cuadro.

University of Puerto Rico at Cayey
Risk Assessment Plan based on the 2019-2023 Budget adjustment

Strategic Plan Cayey 2005-2020	Deanships and offices in charge of coordinating and leading the initiative		Risk Assessment and Risk level (1= Low, 2= medium, 3=High)					Risk prevention				
Objective	Deanships	Offices	Risk Factor	Potential Impact of the Risk	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Control Activity	Conclusions	Measurable Expected Outcome
Student recruitment	Office of the Dean of Academic Affairs	Office of the Dean of Academic Affairs Dean of Student Affairs Admissions Office	Decrease in enrollment due to Puerto Rico demographics	Increase number of first-degree seeking (FDS) students with a low Grade Admission Index (GAI)	1					Administrative Board and Academic Senate discussions on the GAI	Based on regional demographic data, the UPR-Cayey expects a fairly stable enrollment	2019 total enrollees: 3108 UPR-Ca
						1						2020 total enrollees: 2898 UPR-Ca
							2					2021 total enrollees: 2700 UPR-Ca
								2				2022 total enrollees: 2549 UPR-Ca
									2			2023 total enrollees: 2476 UPR-Ca
			First-degree seeking students with a low Grade Admission Index (GAI)	Reduction in graduation and graduation rates	1	1	1	1	1	Maintain the number of first time degree student applications	Visits to High School within the region	UPR-Cayey Admission Office personnel will visit high school within the region twice a year
Academic Planning	Office of the Dean of Academic Affairs	Office of the Academic Dean Registrar Office of Assessment and Institutional Research (OAI)	Budget reduction that limit the recruitment of faculty	Elimination of vacant position (Attrition). Restructuring to conglomerates.	1					Administrative Board and Academic Senate Certifications	UPR-Cayey academic offering is assessed twice during the academic year	2019 semester: Tenured and non-tenured faculty: 150 Fall
						1						2020 semester: Tenured and non-tenured faculty: 160 Fall
							1					2021 semester: Tenured and non-tenured faculty: 148 Fall
								2				2022 semester: Tenured and non-tenured faculty: 135 Fall
									2			
Improve student academic achievement	Office of the Dean of Academic Affairs	Office of the Academic Dean, Academic Department Directors CEDE	Lack of documentation to identify factors that contribute to absenteeism and course repetitions	Reduction in retention and graduation rates Decreased in academic achievement.	2	2	2	2	2	Identify courses with high failure rates and analyze the reasons that contribute to failure.	The institution identified high risk students	Support federal initiatives such as TITLE V: Support tutoring program in bottleneck courses:
		General Education Committee Coordinador Administrativo Educación General	Low diversity of interdisciplinary courses (Freshman students) and low capstone course capacity (Senior students)	Fail to achieve General Education objectives	1	1	1	1	1	Encourage the creation of INTD3027 courses to cover the need of newly admitted students. Promote academic counseling to senior students	UPR-Cayey offers INTD3027 in the areas of Professional Schools, Arts and Sciences.	An increase of 2 INTD3017 per year
Revision of courses and academic programs	Office of the Academic Dean		Lack of current program evaluation and revision	Out dated curriculum	2	2	2	2	2	Time table for program revision	Most academic programs have been revised using Board of Trustees Cert. 43, 2006 - 2007	Develop a new time table for program evaluation

Strategic Plan Cayey 2005-2020	Deanships and offices in charge of coordinating and leading the initiative		Risk Assessment and Risk level (1= Low, 2= medium, 3=High)					Risk prevention				
Objective	Deanships	Offices	Risk Factor	Potential Impact of the Risk	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Control Activity	Conclusions	Measurable Expected Outcome
				Integration of academic programs between units.						Administrative Board and Academic Senate Certifications	Eight (8) academic programs have less than 20 students	2017 UPR-Cayey Academic Effectiveness Benchmarks review by May 2020
Accreditation of the academic programs, Library, Guidance and Counseling Services	Office of the Dean of Academic Affairs Dean of Students	Dean of Academic Affairs CEDE Identidades	Budget reduction that jeopardize accreditation requirements	Decrease in institutional prestige	2	2	2	2	2	Promote accreditations that improves curriculum development	All programs with professional accrediting agencies are accredited	Maintain all programs with professional accrediting agencies
Online courses	Chancellor's Office Office of the Dean of Academic Affairs	Technology Support Office (OSI) Academic Department Directors	Communication infrastructure not available to all students	Students will not be able to register in courses	2	2	2	2	2	Certified faculty to teach courses on-line.	An average of 4 courses are included in academic offering per semester.	At least 2 new courses per year
			Reduction in staff capable of providing faculty technical support.	Lack of faculty training and support for the integration of technology in the teaching-learning process.	2	2	2	2	2	Faculty members certified to serve as technical support staff	Faculty development seminars that includes Distance Education and the use of diverse online platforms to integrate technology in courses.	One faculty meeting per semester to discuss the use of distance education and to integrate technology to teaching (direct measures : services, courses integrating technology ; indirect measures: questionnaire for faculty satisfaction).
Maintenance, preventive care, conservation, and improvement of structures and facilities, the surrounding environment	Chancellor's Office Dean of Administration, Office of the Dean of Academic Affairs	Office of Planning and Development Office of Facilities Office of Occupational Health and Safety	Lack of a Maintenance Plan	Infrastructure in poor condition	2					Budget allocated according to institutional priorities	Through the funds allocated to improve infrastructure, maintenance and renewal, the institution ensures adequate maintenance and renewal of facilities	FY19 Budget allocated: \$634,399, FEMA: \$1,391,193
						2						FY20 Budget allocation: \$2,600,657 USDE Emergency Funds: \$591,957 Pintura \$1,371,015 Impermeabilización techos \$708,843.15 reembolsos FEMA \$1,857,806 Fondo infraestructura
							2					FY21 Budget allocation: \$914,949 Fondo infraestructura
							2					FY22 Budget allocation: \$685,479 Fondo infraestructura
								2				
	Chancellor's Office	UPR-Cayey Deanships and Human Resources Office, and Central Administration	Training offered is not in accord with institutional restructuring plan	Personnel tasks are not adjusted to operational and fiscal realities of the UPR-Cayey.	2	2	2	2	2	Identify areas in need of personnel to fulfill institutional priorities	The training offered is mostly directed to fiscal audit requirements and work ethics	Reclassification of administrative personnel based on institutional realities.
	Chancellor's Office Office of the Dean of	Budget Office			2						Historically, UPR-Cayey has developed, exhibited and sustained sound fiscal planning and management, regardless of steep budget reductions. UPR-Cayey culture of	FY19 Projected Total revenues, \$37,33,093 Total expenses \$35,809,188 Net Revenues: \$1,523,905
					2				FY20 Total revenues, \$56,264,551 Total expense: \$53,878,732 Revenues: \$2,385,819 Attrition: 14			

Strategic Plan Cayey 2005-2020	Deanships and offices in charge of coordinating and leading the initiative		Risk Assessment and Risk level (1= Low, 2= medium, 3=High)					Risk prevention					
Objective	Deanships	Offices	Risk Factor	Potential Impact of the Risk	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Control Activity	Conclusions	Measurable Expected Outcome	
Budget distribution that recognizes institutional priorities,	Office of the Dean of Academic Affairs Office of the Dean of Administration Office of the Dean of Students	Institutional Assessment and Research Office Dean of Academic Affairs Dean of Administration Dean of Students	Budget reductions	Not achieving the Mission, Goals and Objectives of UPR - Cayey.			2			Successful management and budget allocation	UPR-Cayey culture of evaluation of fiscal operations, profile of expenses and the tendencies in uses of the budget guarantee that the primary functions of the University , its goals and objectives have adequate resources.	FY21 \$52,328,601 \$50,670,711 \$1,657,890	Total revenues, Total expenses Net Revenues: Attrition: 31
								3				FY22 revenues, \$51,244,001 \$50,415,057 Attrition: 11	Total Total expenses Net Revenues: \$828,945
									3			FY23 revenues, \$50,106,317 \$49,702,472 Attrition: 7	Total Total expense Net Revenues: \$403,84

Fiscal Plan for the University of Puerto Rico

Enhancing Public Higher Education

Fiscal Years 2019 to 2024

**As certified by the Financial Oversight and Management
Board for Puerto Rico**

June 5, 2019

DISCLAIMER

The Financial Oversight and Management Board for Puerto Rico (the "FOMB," or "Oversight Board") has formulated this 2019 Fiscal Plan based on, among other things, information obtained from the Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF") and the University of Puerto Rico ("UPR" and together with AAFAF, the "Government").

This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Oversight Board cannot express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.

This 2019 Fiscal Plan is not a Title III plan of adjustment. It does not specify classes of claims and treatments. It neither discharges debts nor extinguishes liens.

This 2019 Fiscal Plan is based on what the Oversight Board believes is the best information currently available to it. To the extent the Oversight Board becomes aware of additional information after it certifies this 2019 Fiscal Plan that the Oversight Board determines warrants a revision of this 2019 Fiscal Plan, the Oversight Board will so revise it.

For the avoidance of doubt, the Oversight Board does not consider and has not considered anything in the 2019 Fiscal Plan as a "recommendation" pursuant to Section 205(a). Nevertheless, to the extent that anything in the 2019 Fiscal Plan is ever deemed a "recommendation" pursuant to Section 205(a), the Oversight Board hereby adopts it as appropriate in the 2019 Fiscal Plan pursuant to Section 201(b)(1)(K).

Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various legal, financial, social, economic, environmental, governmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government, the Oversight Board, and other third-party entities such as the government of the United States.

Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by the Oversight Board, the Government, or any instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.

By receiving this document, the recipient is deemed to have acknowledged the terms of these limitations. This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should refer questions to the Oversight Board at comments@oversightboard.pr.gov should clarification be required.

Table of Contents

Executive Summary	3
Chapter 1. UPR current context & baseline spend	5
1.1 <i>Background on UPR and its importance to the Commonwealth</i>	5
1.2 <i>Appropriation reductions and other challenges facing UPR</i>	5
1.2.1 Enrollment decline.....	5
1.2.2 Reduction in Commonwealth appropriation.....	6
1.2.3 Middle States “show cause”	7
1.2.4 Fiscal governance	8
1.3 <i>UPR’s financial position in the absence of fiscal plan measures</i>	8
1.3.1 Note on baseline presentation.....	8
1.3.2 Baseline revenues.....	8
1.3.3 Baseline expenditures	9
1.3.4 Baseline operating deficit/surplus	10
Chapter 2. Measures to improve fiscal & operational situation	11
2.1 <i>Approach to designing measures</i>	11
2.2 <i>Summary and impact of fiscal plan measures</i>	11
2.3 <i>Non-tuition revenue enhancing measures</i>	12
2.3.1 Adjustment to dues & charges.....	14
2.3.2 Increasing federal grants and contracts.....	15
2.3.3 Providing training & tutoring services to the PRDE and Central Government.....	15
2.3.4 Puerto Rico Science & Technology Trust Partnership	16
2.3.5 Additional opportunities for auxiliary revenue	16
2.4 <i>Tuition revenue enhancing measures</i>	16
2.4.1 Undergraduate tuition adjustment	17
2.4.2 Reduction in tuition exemptions.....	17
2.4.3 Adjustment to graduate student tuition	19
2.5 <i>Expenditure reducing measures</i>	20
2.5.1 Benefits adjustments.....	21
2.5.2 Centralized procurement efforts & contract renegotiations.....	21
2.5.3 Attrition	21
2.6 <i>Administrative hub and academic program evaluation</i>	22
2.7 <i>Safeguards to ensure continued affordability</i>	23
2.7.1 Additional detail on UPR scholarship funds	24
2.8 <i>Implementation resources and costs</i>	25
Chapter 3. Pension reform	26
3.1 <i>Reforms to UPR Retirement System</i>	26
3.2 <i>Financial position without pension and labor benefits reform</i>	28
Chapter 4. Financial reporting & governance improvements	29
4.1 <i>Efforts to improve Fiscal Governance</i>	29
4.2 <i>Reporting requirements</i>	30
Chapter 5. Debt sustainability	31
Chapter 6. Implementation milestones	32

EXECUTIVE SUMMARY

The University of Puerto Rico (“UPR”) plays an essential role as the Island’s engine for economic and workforce development. In many ways, the future of Puerto Rico depends on a vibrant and sustainable UPR. However, declining enrollment, necessary reductions in Commonwealth appropriation (which previously provided over 70% of UPR’s revenues), and growth in unfunded pension liabilities demand significant, immediate changes to the financial management and operating model of the University.

These trends present both challenges and opportunities for the University. Specifically, in the words of the President of the Governing Board, it is an opportunity to build “a more efficient and less bureaucratic institution.” The reforms outlined in this document, which center largely around improving operations and increasing revenues, are designed to do just that, while maintaining the ability of *all* students to access and benefit from the improved university system:

- **Operational efficiencies:** UPR’s existing operational model, with eleven semiautonomous campuses, creates unnecessary complexity and drives higher costs. This Fiscal Plan calls for a ~10% decrease in total operating expenditures between FY2019 and FY2024. These cost reductions are paired with operational improvements, such as the transition to shared administrative service hubs and an optimization of academic offerings – pairing resources with greatest student need. This dual focus is designed to enable UPR to maintain or even enhance the quality of services it provides to students while improving its financial position. The Fiscal Plan makes every effort to first achieve necessary savings through non-personnel measures (e.g., procurement, shared service hubs) and focuses personnel efficiencies on non-faculty to protect UPR’s ability to fulfill its core mission.
- **Revenue enhancement:** This Fiscal Plan makes every effort to minimize the increase of tuition and student fees to preserve affordability and access to quality higher education on the Island. It does so by first maximizing opportunities to increase revenue from non-tuition sources: federal grants and awards, IP and patent monetization, and ancillary service fees for providing training to external institutions. To the extent tuition increases are required, this plan calls for implementing a need-based scholarship policy alongside increases in the cost per credit and related fees. The revised UPR scholarship program outlined in this plan ensures all students with demonstrated need can cover the cost of tuition and mandatory fees if federal award funds are insufficient. Even for full-paying students, the tuition increases contemplated in this plan allow UPR to remain among the most affordable public 4-year university systems in the U.S., and the most affordable option to students on the Island.
- **Pension reform:** As a result of historical decisions by the University to contribute insufficient amounts to the UPR pension fund, it faces significant challenges, with only 43% of liabilities funded.¹ The most up-to-date actuarial analysis indicates the University’s required contribution for its current defined benefit plan is considerably higher than previously expected (~\$160M in FY2021, ~88% higher than previous estimates). The update reflects a combination of refined data from the UPR Retirement System and more realistic actuarial assumptions, including a 30-year amortization and lower annual rate of return. This Fiscal Plan outlines reform measures UPR and the UPR Retirement System could take to ensure pension obligations can be paid without requiring significantly higher revenues or lower expenses, while still allowing the UPR to achieve operating surplus (pre-debt service) within the fiscal plan period.
- **Fiscal governance and controls:** UPR has long struggled with maintaining adequate central control of and visibility into campus finances. These challenges culminated in recent decisions by its accrediting body to place all eleven campuses on show cause, largely due to financial reporting challenges. The 2019 UPR Fiscal Plan builds on the reporting requirements of the Oct 2018 UPR Fiscal Plan in laying out a series of fiscal governance reforms including cross-campus and component unit controls on how revenues are collected and expenditures reported. These reforms are designed to provide the UPR management and community greater transparency into how funds are directed across the 11-campus system. Reforms will also improve the UPR’s ability to respond to annual financial reporting requirements from the US Department of Education, Oversight Board, and Middle States Commission on Higher Education.

These reforms are, by necessity, ambitious, because that is what is needed to meet the scale of the challenges facing UPR. They are also achievable. Similar efforts have been accomplished by other

¹ Per analysis of Oversight Board actuary based on assumptions from Cavanaugh Macdonald 2013-2017 Experience Study

public universities. Success will require that UPR's leadership muster the institutional support and resources to implement fully the 2019 UPR Fiscal Plan. The Oversight Board looks forward to partnering with the Government of Puerto Rico, the UPR Governing Board, and the UPR Administration in making the transition to a 'new status quo' operating model – one that is both more efficient and effective – as seamless as possible for the students, faculty, staff and communities who benefit from this vital institution. Though the path to implementing these reforms will not be easy, the UPR that emerges will be a leaner and more effective academic institution that is among the best and most affordable in the United States and on the Island.

CHAPTER 1. UPR CURRENT CONTEXT & BASELINE SPEND

1.1 Background on UPR and its importance to the Commonwealth

The University of Puerto Rico (“UPR”), founded in 1903, is Puerto Rico’s largest university system. It was created by Law No. 1 of January 20, 1966, “Law of the University of Puerto Rico” (“Act No. 1”), as amended, with the mission to serve the people of Commonwealth of Puerto Rico (the “Commonwealth”) and contribute to the development and enjoyment of the fundamental, ethical and aesthetic values of Puerto Rican culture, and committed to the ideals of a democratic society.

To advance its mission, UPR strives to provide high quality education and create new knowledge in the Arts, Sciences and Technology. The UPR is the oldest institution of higher education in the Commonwealth with a history of academic excellence, with 694 degree granting academic and professional certification programs, including 6 first level professional degree programs and 34 PhD programs.

The University is an important center of research; The Rio Piedras campus is classified as a high research activity university by the Carnegie Foundation (one of only 335 U.S. universities to receive such a designation), and there are 79 separate research centers across the university system.² UPR also plays a critical role in providing avenues for social and economic advancement, with 68% of students receiving Pell grants.¹

These contributions to education, research, and socioeconomic mobility make UPR a critical factor in maintaining the health of Puerto Rico’s economy and communities.

1.2 Appropriation reductions and other challenges facing UPR

UPR faces several trends that will make it more challenging to continue to fulfill its critically important mission. This Fiscal Plan addresses these issues directly and is designed to ensure UPR can continue to serve the students and residents of Puerto Rico despite these trends:

1. Decline in UPR enrollment, tracking with overall demographic shifts on the Island
2. Reduction in support for the operations of UPR from the Commonwealth in light of its own fiscal challenges
3. Chief accreditation body’s decision to extend probationary period for all 11 campuses
4. Longstanding challenges centralizing financial controls and implementing fiscal governance

1.2.1 Enrollment decline

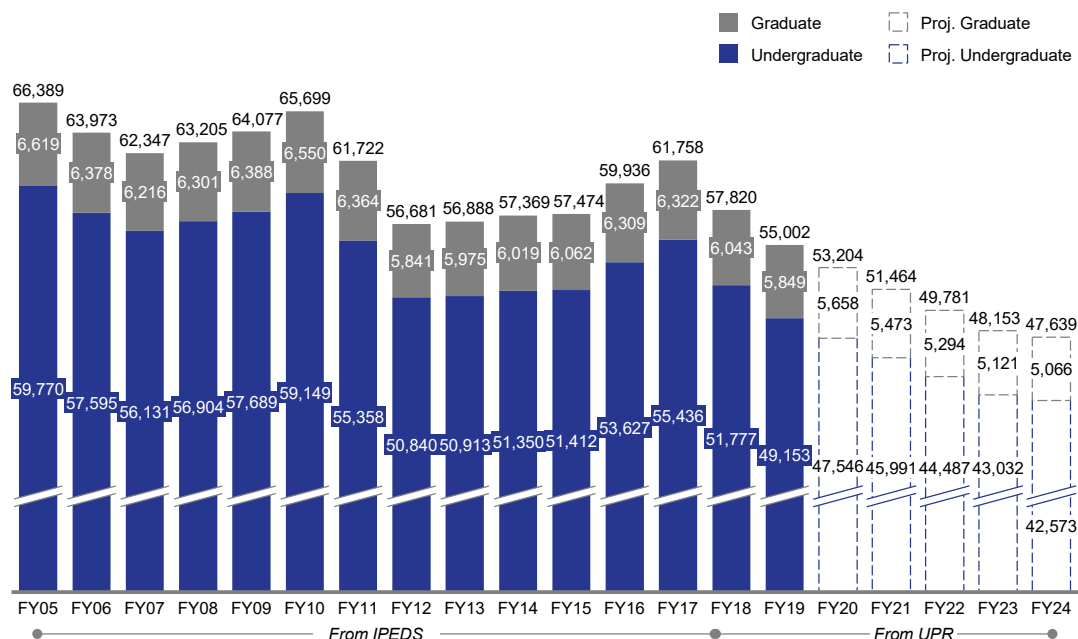
UPR has seen substantial enrollment decline over the past decade across both graduate and undergraduate populations (Exhibit 1). The UPR Governing Board projections continue to drop through FY2024 driven largely by demographic shifts on the Island that have reduced the number of likely enrollees. These demographic projections are outlined in greater detail within the 2019 Commonwealth Fiscal Plan. Given the importance of tuition revenue in financing UPR’s operations – made even more crucial through the revenue reforms outlined in the UPR Fiscal Plan – this enrollment drop must be accounted for when designing operational measures to meet structural balance. Specifically, the UPR Fiscal Plan takes declining student population into account when setting non-faculty attrition ratios that drive a large share of the expenditure reduction across the system. These targets will be achieved in part through service level optimization and administrative consolidations that will be increasingly

² UPR 2012-2017 Strategic Plan

needed as individual campuses further decline in scale and are no longer able to efficiently support independent administrative functions.

EXHIBIT 1: HISTORICAL AND PROJECTED UPR ENROLLMENT FY2005-24

UPR enrollment FY05-24, Fall enrollment (actual and projected), number of students (all degree types)



SOURCE: UPR, IPEDS

1.2.2 Reduction in Commonwealth appropriation

Among the expenditure measures included in the 2019 Commonwealth Fiscal Plan is a reduction in the level of appropriations directed to finance UPR operations. Historically, the Commonwealth appropriated ~\$879M in formula appropriations annually to support UPR’s general operating expenses.³ This revenue plus other central government funds covered roughly 70% of UPR’s annual expenditures.⁴ By comparison, most mainland state university systems receive 20-30% of their funding from states, with the remainder coming primarily from tuition, federal funds, and self-generated revenues to support operations. To meet its goal of achieving structural balance, the Commonwealth can no longer afford to provide UPR with this level of appropriation. As a result, the 2019 Commonwealth Fiscal Plan reduces the general appropriation to UPR over a five-year period with the expectation that UPR will become more self-sufficient and develop more diverse and resilient revenue streams through the measures outlined in this Fiscal Plan. After these reductions take place, state funding will still be ~10% higher than the mainland average (with 38% of revenues coming from state appropriations).⁵

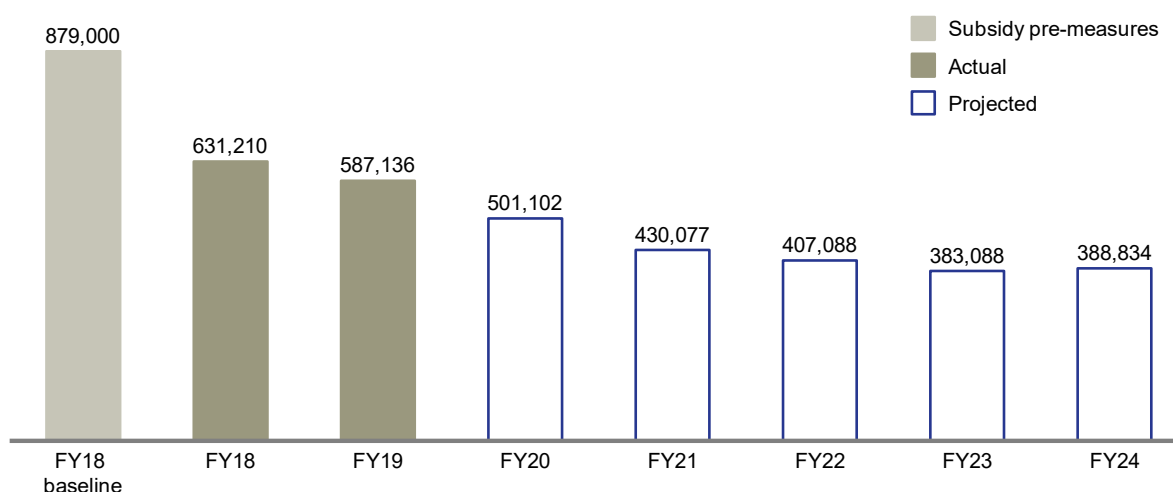
³ \$879M represents only TSA General Fund Formula Appropriation. This does not include other General Fund appropriations (e.g. Joint Resolutions, training and tutoring revenues, legislative scholarships).

⁴ All general fund appropriations (\$879M in TSA General Fund Appropriation + \$39M in other general fund appropriations) are 69% of total FY2018 baseline revenues. This does not include other sources of state funding such as PR Slot Machine Receipts.

⁵ Includes all General Fund revenues. This does not include other sources of state funding such as PR Slot Machine Receipts.

EXHIBIT 2: COMMONWEALTH APPROPRIATION TO UPR FY2018-24

Level of subsidization from Commonwealth, \$ 000s, TSA General Formula Fund Appropriation



SOURCE: UPR, CW Fiscal Plan

1.2.3 Middle States “show cause”

The Middle States Commission on Higher Education (MSCHE) is one of several voluntary, peer-evaluation bodies providing accreditation of public and private universities and colleges in the US. It is recognized by both the US Department of Education and the Council on Higher Education to evaluate the accreditation of institutions of higher education throughout the mid-Atlantic, Puerto Rico, and the US Virgin Islands. MSCHE is the primary accrediting body for all 11 UPR campuses. As described by MSCHE’s charter, “the Commission may take an action of show cause if it has identified one or more areas in which an institution does not meet Commission standards for accreditation, requirements of affiliation, policies and procedures, or federal compliance requirements.” Loss of accreditation can have significant adverse effects on a university including increasing the difficulty of obtaining federal funds and creating challenges in retaining faculty and students.

On March 18, 2019 the **Middle States Commission on Higher Education (MSCHE) extended the “show cause” requirement for all 11 UPR campuses, requiring UPR “to demonstrate why its accreditation should not be withdrawn” by September 1, 2019.**⁶ MSCHE extended the show cause due to several areas of concern and will require UPR to show evidence that it has:

- Developed multi-year financial plans that produce balanced budgets
- Implemented effective monitoring controls over financial information
- Implemented financial management that allows for timely completion of annual audits
- Started planning and implementing restructuring efforts to ensure future sustainability

This Fiscal Plan will enable UPR to address these concerns directly by:

- Providing 5-year financial plans with measures sufficient to achieve financial balance
- Expanding the role of UPR’s CFO and implementing improved fiscal governance
- Instituting administrative shared service hubs, allowing UPR to operate more sustainably and flexibly going forward
- Evaluating and optimizing academic program offerings
- Reaching more sustainable administrative staffing levels through operational excellence (e.g., shared services) and attrition

⁶ From Middle States Show Cause extension letter

- Conducting a debt sustainability analysis

1.2.4 *Fiscal governance*

UPR faces significant and longstanding challenges in monitoring and controlling financial activity across its eleven campuses and component units. This has resulted in an inability to submit timely financial reporting as required by accrediting and government entities. It also prevents the University from operating as efficiently and effectively as possible. This Fiscal Plan outlines measures to address these issues (See Chapter 4).

1.3 UPR's financial position in the absence of fiscal plan measures

1.3.1 *Note on baseline presentation*

The baseline revenues and expenditures in this fiscal plan are presented in a manner consistent with and comparable to the October 2018 Certified Fiscal Plan for UPR. As such, they **reflect the path of the University prior to the implementation of any measures achieved since the beginning of FY2019.**⁷

1.3.2 *Baseline revenues*

Baseline revenues are projected to decrease by 3 to 10% per year between FY2019 and FY2023 before beginning to increase again slightly in FY2024. This is driven by the following trends:

- Tuition revenues decline: baseline tuition revenues are projected to decline proportionally to enrollment from FY2019-2024. Tuition forecast assumes cost per credit (pre-measures) remains at School Year 2017-2018 levels for all programs but that the volume of enrolled students declines as Island population declines. Estimates of year-by-year magnitude of enrollment decline are based on spring 2019 enrollment projections.
- Central government appropriations decrease: appropriations from the Commonwealth will decrease by ~14% per year from FY2019-2021 and then by 5-6% per year from FY2021-2023 according to the reductions outlined in the latest Commonwealth Fiscal plan. No further cuts are expected after FY2023 and appropriations are indexed to inflation in FY2024 and beyond.⁸
- Some campus-generated inflows (e.g., dues and charges revenue) are also expected to decline proportionally to enrollment.
- Federal receipts are expected to remain stable from FY2020-2024, with a slight increase from FY2019 to FY2020 to reflect a one-time decrease in federal receipts for 2019. Federal receipts include pass throughs for Pell grants and loans for medical students.

Other components of baseline revenue are expected to remain relatively stable pre-measures over the period of the fiscal plan.

⁷ The baseline approach taken here creates presentational differences when compared to the May 17th, 2019 baseline submitted by the UPR Governing Board, which incorporates the impact of achieved measures into the FY2019 baseline. This approach provides a more accurate picture of the University's pre-measure financial trajectory and differentiates the impact of measures achieved in Fiscal Year 2019 from baseline trends. The post-measure financial position of the University is not impacted by this approach

⁸ Note: Baseline central government appropriations do not include \$20 million in revenue per year from providing training and tutoring services to various government agencies. UPR expects to receive these each year, but given these funds are in exchange for specific services that UPR had not provided prior to the period of the fiscal plan they are considered the result of measures and not included in the baseline.

EXHIBIT 3: PRE-MEASURE BASELINE REVENUES

UPR financial baseline (pre-measures), \$000s

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Total Receipts	\$1,254,884	\$1,180,636	\$1,062,341	\$1,032,307	\$1,001,480	\$1,005,477
Total Central Government Appropriations	\$625,909	\$539,875	\$468,850	\$445,861	\$421,861	\$427,487
Total Operating Receipts	\$301,404	\$296,447	\$289,177	\$282,132	\$275,305	\$273,675
Total federal Receipts ¹	\$293,821	\$304,314	\$304,314	\$304,314	\$304,314	\$304,314
Disaster-relief receipts						
Insurance Proceeds	\$33,750	-	-	-	-	-
FEMA funds		40,000	-	-	-	-

¹ Federal inflows and operating disbursements include a \$18.5M pass through for federally reimbursed student loans to medical students. Impact on operating surplus is net zero

1.3.3 Baseline expenditures

Apart from a large increase from FY2019-2020 due to pension contributions, discussed below, baseline expenditures and disbursements are expected to remain relatively stable between FY2021 and FY2024. This stability reflects the prior implementation of a freeze on all operating and payroll expenses starting in FY2019. Baseline payroll (pre-attrition and pre-measures) is assumed to remain constant at \$702 million and non-payroll operating expenditure categories also remain constant with the exception of scholarships and donations, which decline slightly to reflect decreases in disbursements of financial aid as enrollment declines.⁹

The largest increases in expenditures come from increases in pension expenditures. PROMESA requires that UPR's Fiscal Plan provide adequate funding for its pension system. Accordingly, the Fiscal Plan requires UPR to make the full actuarially required contribution to its existing pension plan (as opposed to its current contribution of 14.57% of payroll) starting in FY2020. This results in an 110% increase in pension expenditures between FY2019 and FY2020. Pension expenditures then remain stable at roughly \$160 million through for the remainder of the UPR Fiscal Plan period. (See Chapter 3 for additional detail on pensions). If, however, UPR does not implement pension reform to reduce the cost of its pension obligations, then the amount of money required to adequately fund its pension system will be ~60% higher¹⁰, which will force UPR to either raise revenue or reduce expenses to maintain financial sustainability.

Other expenditures vary according to individual assumptions. Disaster-related disbursements are pure pass throughs of federal or private-insurance relief funding and thus vary according to the trends of associated revenue categories. Capital expenditures and equipment expenses vary according to projections provided by UPR.

⁹ UPR's 2018 audited financial statements report significant accounts payable (over \$80 million) in previous years. If any outstanding amounts are carried over to the period of this fiscal plan UPR will need to find additional savings or revenues to offset these costs.

¹⁰ Differential in pension contributions based on FY2020, comparing continued defined benefit plan to pension option 3 (freeze, move to defined contribution plan, and make necessary cuts)

EXHIBIT 4: PRE-MEASURE BASELINE EXPENDITURES

UPR financial baseline (pre-measures), \$000s

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Total Expenditures	(\$1,357,490)	(\$1,444,130)	(\$1,392,090)	(\$1,384,277)	(\$1,376,583)	(\$1,373,533)
Total Operating Expenditures ¹	(\$1,206,501)	(\$1,196,782)	(\$1,189,842)	(\$1,183,129)	(\$1,176,635)	(\$1,174,585)
Total Disaster-related Disbursements	(\$33,750)	(\$40,000)	–	–	–	–
Capital Expenditures	(33,708)	(34,895)	(30,895)	(30,895)	(30,895)	(30,895)
Equipment	(7,131)	(11,553)	(11,553)	(11,553)	(11,553)	(11,553)
Required Pensions Contribution (for DB plan) ²	(\$76,400)	(\$160,900)	(\$160,400)	(\$158,700)	(\$157,500)	(\$156,500)

¹ Federal inflows and operating disbursements include a \$18.5M pass through for federally reimbursed student loans to medical students. Impact on operating surplus is net zero
² Pensions baseline cost estimate reflects UPR continuing its current defined benefit policy and making the full actuarially required contribution (not its current funding policy of 14.57% of payroll). This assumes a 30-year amortization period and a 6.75% rate of return. Estimates were constructed by the Oversight Board's actuary using latest census data provided by UPR

1.3.4 Baseline operating deficit/surplus

The above expenditure and revenue forecasts (Exhibit 4) indicate UPR will operate at a significant operating deficit pre-debt service (approximately \$100 - \$350 million per year). This will leave no funds available to pay UPR's contractually obligated debt service, which is expected to be roughly \$48 million per year.¹¹ With the addition of debt service UPR's operating deficit will approach \$400 million per year by FY2022. *This is prior to any attrition or other measures (e.g., tuition increases) that may have been achieved in FY2019.*

EXHIBIT 5: PRE-MEASURE FINANCIAL BASELINE

UPR financial baseline (pre-measures), \$000s

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Operating Surplus/Deficit (Pre Debt Service)¹	-102,606	-263,494	-330,349	-351,970	-375,103	-368,056
Contractual Debt Service ²	(\$41,364)	(\$48,252)	(\$48,252)	(\$48,252)	(\$48,252)	(\$48,252)
Operating Reserve/Deficit (Post Contractual Debt Service)	-143,970	-311,746	-378,601	-400,222	-423,355	-416,308

¹ Baseline operating surplus has important presentational differences between UPR submitted revised plan due to UPR's incorporation, contrary to Notice of Violation, of achieved measures for FY19 into baseline (e.g., attrition achieved in FY19, incorporation of income from government training and tutoring). Presentational differences do not impact final operating surplus just baseline view. There are significant real differences due to updated pension costs
² FY19 debt service adjusted down by forbearance agreement from \$48M. Given the forbearance-agreement related reduction in debt service to be paid in FY 2019, it is possible that future year debt service payments may vary from current contractual debt service levels originally required during those years

¹¹ FY19 debt service adjusted down by forbearance agreement from \$48M. Given the forbearance-agreement related reduction in debt service to be paid in FY2019, it is possible that future year debt service payments may vary from current contractual debt service levels originally required during those years

CHAPTER 2. MEASURES TO IMPROVE FISCAL & OPERATIONAL SITUATION

2.1 Approach to designing measures

The UPR Fiscal Plan moves UPR to a more sustainable financial position while preserving, and where possible improving, quality of service and accessibility. Given the scale of the challenges facing UPR, significant expenditure reductions and some tuition increases are required; however, these measures have been carefully designed to safeguard the institution and its most vulnerable students from adverse effects on instruction, research, and affordability.

The Fiscal Plan includes prudent efforts to supplement revenues through non-tuition measures (e.g., monetizing intellectual property, increasing revenue from services), which serve to limit the need to increase tuition. The Fiscal Plan also includes considerations to limit the impact of tuition increases on students with demonstrated financial need (e.g., increasing scholarship expenditures, capping tuition below the maximum Pell Grant). Finally, expenditure reductions are calibrated to prevent the loss of teaching staff and researchers; savings are achieved through non-personnel cuts as much as possible and faculty are not subject to the same benefit reductions and attrition as non-faculty personnel.

Measures included in this plan were developed through consultation with a wide variety of UPR stakeholders including current administration, faculty, and students.

2.2 Summary and impact of fiscal plan measures

The UPR Fiscal Plan contemplates seven revenue enhancing measures that, if properly executed, can collectively increase UPR receipts by approximately \$160 million per year by FY2024. It also contemplates four expenditure reducing measures, including pension system reforms, that can drive savings of approximately \$200 million dollars per year by FY2024. After accounting for implementation costs, these measures can drive a net improvement in UPR's pre-debt service operating surplus by over \$380M by FY2024. These measures are detailed in Section 2.3-2.5 of the UPR Fiscal Plan.

EXHIBIT 6: SUMMARY OF FISCAL PLAN MEASURES

Fiscal Plan measures & implementation costs, \$ 000s cumulative impact

Type	Measure	FY'19 (expected) ¹	FY'19 (achieved) ¹	FY'20	FY'21	FY'22	FY'23	FY'24
Revenue Enhancement Measures	1. Adjustment to Undergraduate Student Tuition	55,428	55,428	61,935	68,851	76,114	83,665	84,680
	2. Reduction in Tuition Exemptions	6,407	9,771	13,134	20,251	27,812	28,689	28,722
	3. Adjustment to Dues & Charges	6,219	6,219	8,657	10,655	12,962	12,538	12,404
	4. Adjustment to Graduate Student Tuition	16,560	7,929	17,534	18,435	19,294	19,431	19,801
	5. Federal Grants & Contracts	-	-	5,000	10,000	15,000	20,000	20,000
	6. Revenue from training & tutoring services provided to government	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	7. S&T patent revenue	500	0	1,000	1,500	2,000	2,000	2,000
Expense Measures	8. Benefits adjustments (e.g., medical benefit reduction, Christmas Bonus elimination) ³	7,476	12,064	29,051	28,085	27,680	27,336	27,012
	9. Centralized Procurement & Contract Renegotiation	9,903	41,383 ²	19,806	19,806	19,806	19,806	19,806
	10. Attrition	37,900	40,264	64,519	87,324	92,641	97,495	101,893
	11. Pension plan reforms ³	0-	0	0	60,900	60,100	59,000	58,100
<i>Note: If Pension reforms not enacted UPR will need to find similar savings through other measures</i>								
Implementation costs	Transformation PMO expense	(10,001)	(4,000)	(10,016)	(5,016)	(5,016)	(3,346)	-
	Implementation cost for training & tutoring	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Total impact		142,392	181,058	222,859	333,474	362,598	380,886	388,759

¹ FY19 measures are incorporated into plan projections as what UPR has achieved this fiscal year. FY20-24 measures are shown on an expected basis. For FY19 expected measures are values expected in October 2018 Fiscal Plan adjusted for baseline and methodological assumptions in 2019 Fiscal Plan

² Achieved procurement savings for FY19 shown as gross reductions in addressable operating expenses, they are offset by baseline expenditure increases of \$32.38M between FY18-19 resulting in a net impact of \$9.003M. These are taken from UPR 5/17 model procurement tab.

³ May require Title III to execute

UPR has made progress on implementing some measures for FY2019 (see Chapter 6). For example, UPR increased undergraduate tuition to \$115 per credit hour this year and achieved significant savings through attrition (savings from attrition were higher than expected in the October 2018 Certified Fiscal Plan for UPR). However, on other measures implementation has not met Fiscal Plan requirements (e.g., UPR Governing Board authorized the Christmas Bonus in contradiction to 2018 Certified Fiscal Plan for UPR).

The execution of all the above measures will place UPR on a path to fiscal balance – allowing it to operate at a surplus prior to obligatory debt service in each of the next five years except for FY2020. UPR currently has \$417 million in cash reserves of which roughly \$150 million is unrestricted.¹² The fiscal plan for UPR assumes unrestricted cash may be used to cover modest operating deficits, including those created by fulfilling increases in pension liability obligations in the early years of the Plan. At current projections, use of cash to cover these deficits still allows UPR to preserve a reasonable “rainy day” fund to cover unforeseen operating deficits (e.g., due to sudden drop in enrollment). Given UPR’s limited sources of revenue and desire to avoid cuts to core academic functions of the University or any closures of campuses, achievement of all measures is required to put UPR on a path to operating balance (see Exhibit 7).

EXHIBIT 7: FINANCIAL POSITION POST IMPLEMENTATION OF ALL MEASURES

UPR financial baseline (post-measures), \$000s						
Baseline revenues	1,254,884	1,180,636	1,062,341	1,032,307	1,001,480	1,005,477
+Revenue measures	99,347	127,261	149,692	173,181	186,323	187,608
Post measure revenues	1,354,231	1,307,896	1,212,033	1,205,488	1,187,803	1,193,084
Baseline expenditures	(1,357,490)	(1,444,130)	(1,392,690)	(1,384,277)	(1,376,583)	(1,373,533)
+Expenditure measures (incl. implement. cost)	81,711	95,599	183,782	189,417	194,563	201,151
Post-measure expenditures	(1,275,780)	(1,348,531)	(1,208,908)	(1,194,860)	(1,182,020)	(1,172,382)
Operating Surplus/Deficit (Pre Debt Service)	78,452	-40,635	3,125	10,628	5,783	20,703
Contractual Debt Service ¹	(\$41,364)	(\$48,252)	(\$48,252)	(\$48,252)	(\$48,252)	(\$48,252)
Operating Reserve/Deficit (Post Contractual Debt Service)	37,088	-88,887	-45,127	-37,624	-42,469	-27,549
Impact of Measures on Operating Reserve/Deficit (Post Contractual Debt Service)	181,058	222,859	333,474	362,598	380,886	388,759
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024

¹ FY19 debt service adjusted down by forbearance agreement from \$48M. Given the forbearance-agreement related reduction in debt service to be paid in FY 2019, it is possible that future year debt service payments may vary from current contractual debt service levels originally required during those years

The Fiscal Plan forms the basis of the corresponding Certified Budget, including full implementation of all revenue and expenditure measures described for that fiscal year, and any investments described in the Fiscal Plan. The Certified Budget must include the same level of specificity as outlined by the Oversight Board in the budgetary process by budget line-item on sources and uses of funds by fiscal year. The Certified Budget must also provide additional detail on the types of funds used to cover expense categories (e.g., general fund, federal funds, special revenues, own revenues). Finally, the Certified Budget must include additional detail as necessary to track the impact of fiscal measure implementation (e.g., pensions, health benefits and Christmas bonus separated from salary and related benefits, professional services fees, etc.).

2.3 Non-tuition revenue enhancing measures

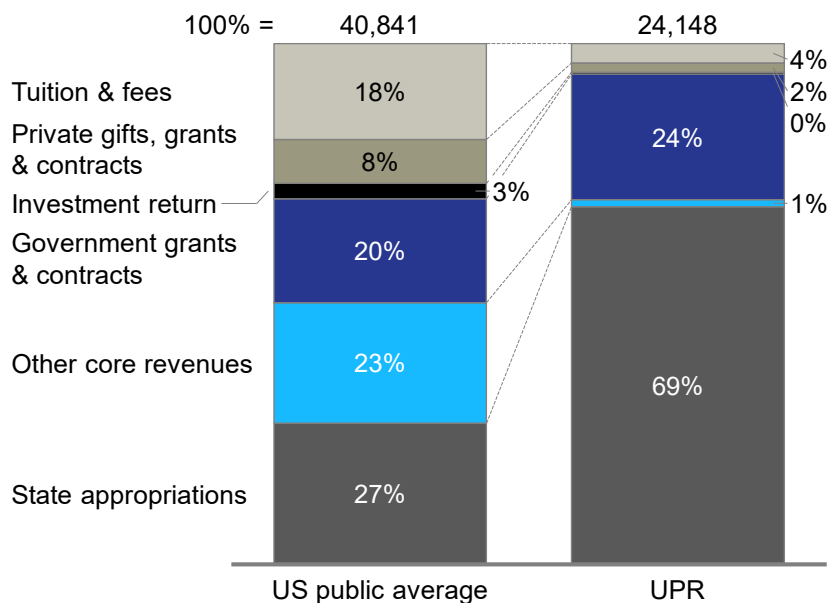
¹² As cited and determined by March 31, 2019 AAFAF Summary of Bank Account balances report

UPR has historically depended on Commonwealth appropriations as a chief source of operating revenue at rates unprecedented among peers on the mainland. Whereas most mainland universities rely on state revenues to cover 20-30% of operating expenditures, for UPR, this ratio was nearly 70% as recently as FY2018 (Exhibit 8).

EXHIBIT 8: UPR REVENUE MIX VS. MAINLAND

Revenues per full-time student equivalent by source (% , 100% = \$)

UPDATED 5/15/2019



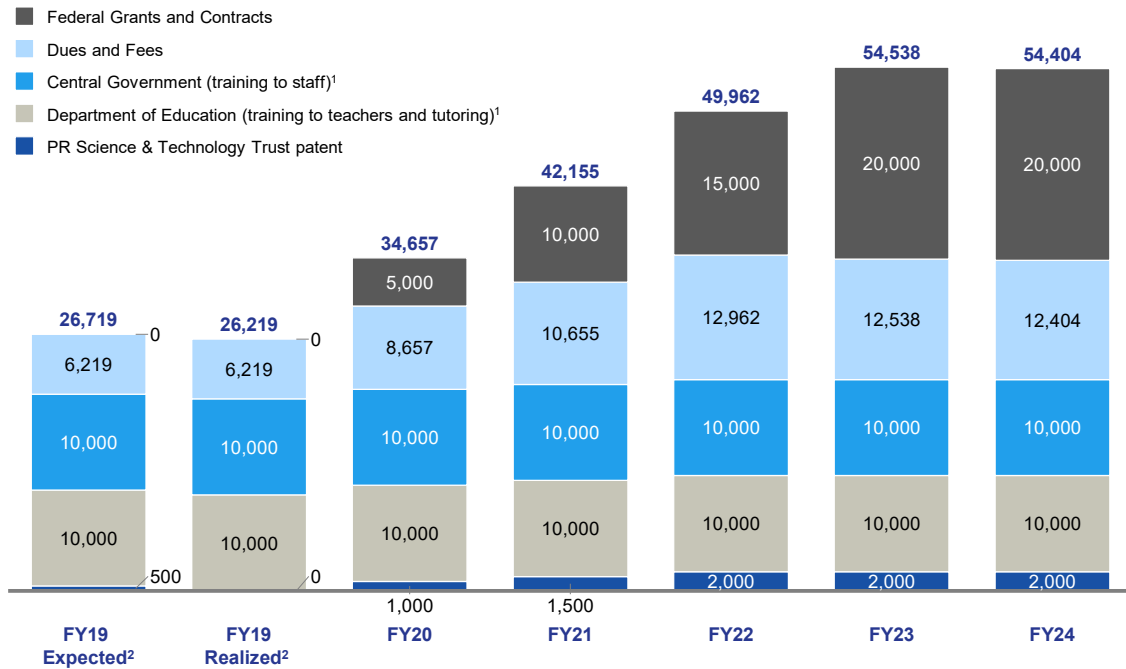
SOURCE: IPEDs

Both a contributor and outcome of this reliance on Commonwealth funding is an underdeveloped strategy for attracting alternate sources of revenue (e.g., federal grants, self-generated revenue streams, IP commercialization).¹³ UPR also derives a much smaller share of its income from tuition and private donations than its mainland peers. One of the first options the fiscal plan looks to is to increase revenue from sources other than state appropriations and tuition.

¹³ Based on comparison of 2017 UPR vs. mainland average revenue per FTE by category. Data from National Center for Education Statistics

EXHIBIT 9: ADDITIONAL REVENUE FROM NON-TUITION REVENUE ENHANCING MEASURES

Impact of non-tuition revenue enhancing measures, \$ 000s



¹ Gross revenue – does not include implementation costs

² FY 2019 realized impact from measures is the impact of measures incorporated into UPR baseline as submitted on 5/17/2019. Expected FY19 measures defined as the targets UPR should have achieved based on Fiscal Plan assumptions

2.3.1 Adjustment to dues & charges

Following a UPR Governing Board resolution, dues and charges will be gradually increased from FY2019 to FY2023. The measure has three components:

- The total cost of the existing 14 categories of dues is increased by \$251 by FY2023
- An additional 4 fees are added (summer maintenance fee, partial drop in courses charge, full drop in courses charge, repetition of courses charge) totaling \$95
- Post FY2023 fees are held stable

EXHIBIT 10: DUES & CHARGES CHANGES OVER TIME

Fee changes over time

Cost per transaction (\$)

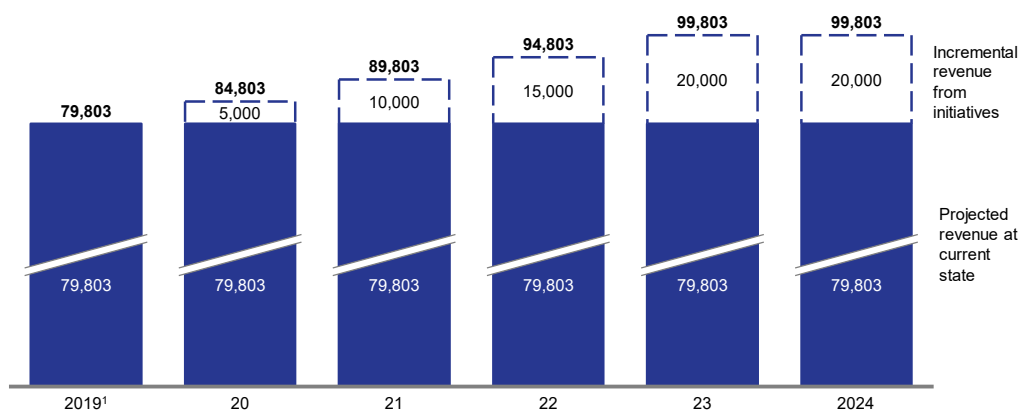
Existing fees:	FY16-18 Cost	FY'19	FY'20	FY'21	FY'22	FY'23	FY'24
Maintenance Fee	47.00	47.00	75.00	100.00	100.00	100.00	100.00
Technology Maintenance Fee	25.00	25.00	25.00	25.00	50.00	50.00	50.00
Laboratory Rights	33.00	100.00	100.00	100.00	100.00	100.00	100.00
Graduation Rights	27.00	80.00	80.00	80.00	80.00	80.00	80.00
Other Maintenance Rights	67.00	67.00	67.00	67.00	67.00	67.00	67.00
Admission Application	20.00	30.00	30.00	30.00	30.00	30.00	30.00
Re-Admission	33.00	35.00	35.00	35.00	35.00	35.00	35.00
Transfer to other Institutions	33.00	50.00	50.00	50.00	50.00	50.00	50.00
Transfer within the UPR System	20.00	25.00	25.00	25.00	25.00	25.00	25.00
Transcripts & Certificates	1.35	5.00	5.00	5.00	5.00	5.00	5.00
Document Duplicates	1.35	5.00	5.00	5.00	5.00	5.00	5.00
Change in Faculty	20.00	20.00	20.00	20.00	20.00	20.00	20.00
ID Card	5.00	10.00	10.00	10.00	10.00	10.00	10.00
Fees for late tuition	13.00	20.00	20.00	20.00	20.00	20.00	20.00
New fees:							
Summer Maintenance Fee	-	50.00	50.00	50.00	50.00	50.00	50.00
Fees for partial drop in courses	-	10.00	10.00	10.00	10.00	10.00	10.00
Fees for full drop in courses	-	15.00	15.00	15.00	15.00	15.00	15.00
Repetition of courses	-	20.00	20.00	20.00	20.00	20.00	20.00

2.3.2 Increasing federal grants and contracts

UPR currently receives ~\$80M per year in federal funding for research purposes. This Fiscal Plan targets increasing annual funds received by \$20M by FY2023 through the provision of additional resources for grant applications and other support efforts.

EXHIBIT 11: INCREMENTAL REVENUE FROM FEDERAL FUNDS

Incremental revenue from federal research fund increases FY19-24, \$ 000s



¹ FY19 impact shown on an expected basis

2.3.3 Providing training & tutoring services to the PRDE and Central Government

UPR will receive ~\$12M in additional revenue per year from FY2019-2024 by offering tutoring and training services to both governmental entities:

- UPR will provide \$10M worth of tutoring and training services to PRDE staff per year. In order to implement this UPR will incur a \$4M implementation cost.

- UPR will also provide \$10M worth of training to other government staff per year. This will also require a \$4M implementation cost.

To achieve these revenues, UPR will work quickly to establish appropriate curricula and enrollees with leadership across both PRDE and the Central Government. Revenues will be tied to actual services delivered.

2.3.4 Puerto Rico Science & Technology Trust Partnership

UPR will sign an MOU with the Puerto Rico Science & Technology Trust for support in drafting patent applications and other IP processes. This effort should begin generating revenue in FY2019, eventually reaching a target of \$2M in additional revenue per year from intellectual property by FY2022.

2.3.5 Additional opportunities for auxiliary revenue

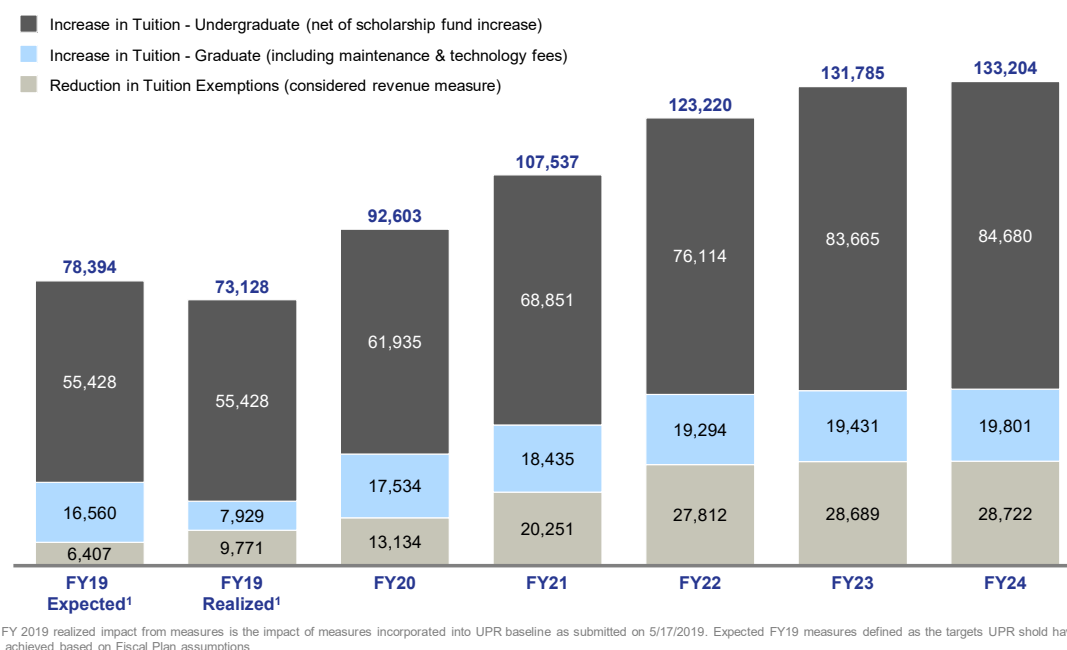
Over time, and without distracting from implementation of core operating reforms, UPR should evaluate other additional sources of revenue that would enable it to diversify its sources of income and self-generated funding (e.g., space rentals, concessions) in case there is a steeper than expected decline in enrollment or other measures take additional time to implement. This area represents a significant opportunity for growth; other core revenues have historically comprised as little as 1% of UPR's total revenues (Exhibit 8).

2.4 Tuition revenue enhancing measures

While the UPR Fiscal Plan makes every effort to reasonably add additional revenues from other sources, some tuition increases are necessary given the magnitude of the challenge facing UPR. Historically, UPR has generated far less of its income from tuition than comparable mainland universities (Exhibit 8). The Fiscal Plan makes reasonable increases in both undergraduate and graduate tuition to move UPR more in line with the tuition receipts generated by its mainland peers without putting accessibility for low-income students at risk. The plan also makes changes to the university's tuition exemption policy. These initiatives are expected to ramp from \$80 to \$130 million in additional revenue a year between FY2019 and FY2024. Concurrently, offsets, such as increasing the University's needs-based scholarship expenditures, are put in place to ensure tuition-related measures do not impact the ability of students with demonstrated financial need to afford a UPR education. Even after implementation of these measures UPR will still be the most affordable higher education option on the Island and among the most affordable universities in the United States (See section 2.7 for greater detail on efforts to maintain affordability).

EXHIBIT 12: ADDITIONAL REVENUE FROM TUITION-RELATED MEASURES

Impact of tuition-related measures, \$ 000s



2.4.1 Undergraduate tuition adjustment

Undergraduate cost per credit hour will be increased to \$157 by FY2023, phased in over 4 years according to the following schedule. This will enable UPR to increase the share of revenue it receives from tuition to be more in line with mainland peers.

EXHIBIT 13: SCHEDULE OF TUITION INCREASES (COST PER CREDIT)

FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
\$115	\$124	\$134	\$145	\$157	Indexed to inflation

The full increase will only be applied to the population of non-exempt students. Students continue to receive financial aid and UPR will increase its own needs-based scholarship expenditures concurrent with this change. Post FY2023, tuition will be indexed to Puerto Rico inflation (estimated to be 1.5% for FY2024).¹⁴

2.4.2 Reduction in tuition exemptions

This fiscal plan maintains UPR's ability to provide aid to students with financial need in order to make education accessible. However, it also aims to make financial aid processes more transparent and focused – ensuring UPR receives the most value for its money by prioritizing the students with the greatest objective need. Accordingly, UPR will make three changes to its non-need-based exemptions policy:

- Eliminate 13 of 16 exemption categories (keeping only teaching assistants, honor students, and veterans)
- Limit veterans' exemptions to veterans only (not spouses) and restrict eligibility to 4 years
- Adjust value of exemptions provided to TAs and honor students (will now pay up to \$100/credit and be exempt from any additional cost)

¹⁴ FY2024+ inflation from Commonwealth Fiscal Plan (certified May 2019)

All students who were enrolled in school year 2017-2018 and currently receive exemptions will continue to receive them until graduation at 100% of tuition. Exemptions award values will now be determined after accounting for federal financial aid awards. Students will be required to fill out the FAFSA to be eligible for exemptions. All exemptions will be administered through the financial aid office with the oversight of the central administration, and UPR will not allow the total value of future non-need-based exemptions to exceed threshold of 5% of potential tuition receipts.¹⁵

This will drastically reduce the cost of exemptions, allowing UPR to earn back over \$24 million in foregone revenue per year that was previously lost due to non-transparent and broad exemptions.

EXHIBIT 14: EXEMPTIONS POLICY CHANGES

Prior exemptions policy (pre FY19)	Fiscal Plan exemptions policy
<ul style="list-style-type: none"> ▪ Full tuition exemptions are awarded to ~20% of the student body (10,301 students in FY19, 13,685 students in FY18) across 16 different categories ▪ Awards are not based on financial need and are made at the discretion of campus leaders; even merit-based awards (e.g., athletic exemptions) are based on membership not performance ▪ UPR loses ~\$28 million in foregone revenue per year due to exemptions (at FY19 tuition levels)^{1,2} ▪ 39% of recipients already receive a full Pell grant and thus would already be able to pay the full cost of tuition through other financial aid 	<ul style="list-style-type: none"> ▪ Exemptions are awarded to ~6% of the student body (2,910 students by FY24) and are limited to honors students, TAs, and veterans ▪ Awards are centrally administered through Office of Financial Aid and all recipients are required to submit the FAFSA ▪ Exemptions cost UPR only \$4 million in foregone revenue per year (at FY19 tuition levels)² ▪ Award value now calculated taking into account federal financial aid received (full Pell grant recipients no longer eligible for exemptions)

¹ According to UPR May 17, 2019 proposed fiscal plan

² Opportunity cost of exemptions increases as tuition increases

These policy changes on exemption eligibility will also reduce the total volume of exemptions from FY2019 to FY2024 by over 7,000 (Exhibit 15).

¹⁵ Based on sustaining FY2024 ratio: When changes are fully implemented in FY2024 the total value of exemptions awarded will be 5% of total potential (post-scholarship) tuition receipts UPR could receive

EXHIBIT 15: EXEMPTIONS BY CATEGORY PRE AND POST POLICY CHANGES

Volume of exemptions by category pre and post policy changes

Category	Pre policy change (January 2019)	Post policy change (FY2024)
Veterans	1,193	1,033
Dependents of veterans	860 ¹	None – category eliminated
Honor students	1,666	900
Teaching assistants	1,171	976
Athletes and extracurricular members	3,627	None – category eliminated
Junta Gobierno representatives	13	None – category eliminated
Employees	1,771	None – category eliminated
Total	10,301	2,910

¹ Estimated based on end of FY19 veteran dependents share of overall veteran exemptions -- January 2019 baseline data does not distinguish between types of veteran-related exemptions

2.4.3 Adjustment to graduate student tuition

UPR will increase cost per credit for graduate programs to be more in line with island and mainland benchmarks in FY2019 and then index to average public tuition increases over past decade¹⁶ (3.1%) starting in FY2020:

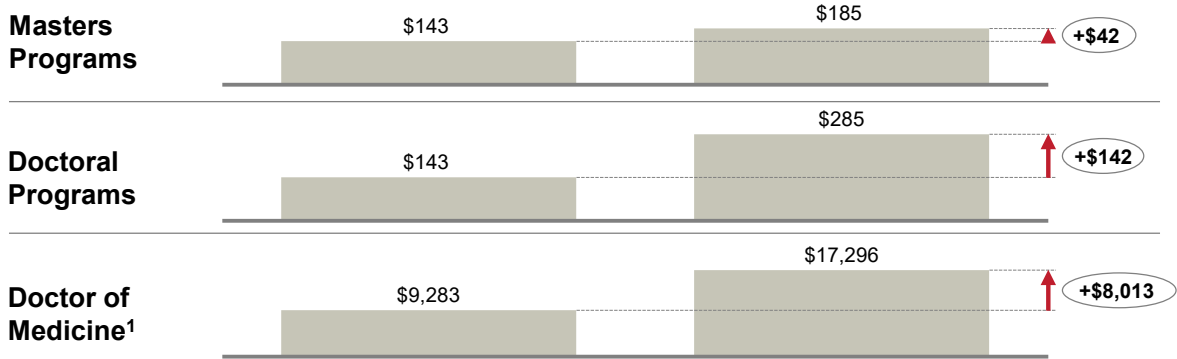
- For masters programs, cost per credit will be increased so that total tuition is slightly below the average of graduate programs offered on the island. This will allow UPR to remain competitive against other programs on the island while raising more revenue
- For doctoral programs, cost per credit will be increased so that annual tuition is roughly half of the average tuition at mainland public university peers
- For all advanced degree programs within the Medical School, tuition will be increased to roughly half of average in-state tuition for mainland public universities

UPR should also consider diversifying its graduate student enrollment; expanding programs to allow for the recruitment of additional out of state students to drive increases in tuition revenues.

¹⁶ Tuition increase taken from College Board data on trends in inflation adjusted in-state tuition and fees for public four-year universities from 2008-09 school year to 2018-19 school year. Shows costs increased at an average rate of 3.1% per year beyond inflation. Post FY2023 tuition is indexed to Puerto Rican inflation

EXHIBIT 16: REQUIRED INCREASES FOR SELECT GRADUATE PROGRAMS

Increases in graduate tuition for select programs



¹ Doctor of Dental Medicine and Medicine programs are 1 credit programs and the tuition is represented as an annual number

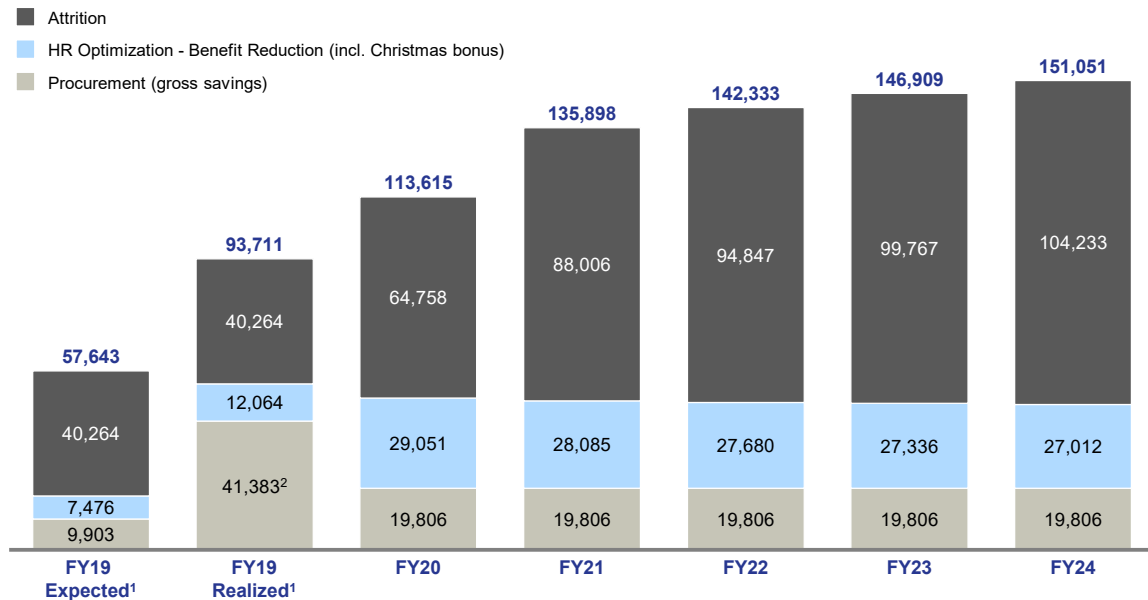
2.5 Expenditure reducing measures

This Fiscal Plan calls for a ~10% decrease in total operating disbursements between FY2019 and FY2024. These reductions will significantly improve UPR’s operating position, but they are also linked to operating improvements that will enable UPR to better focus its resources in areas closest to its core mission. Historically, UPR has spent more on non-core functions and less on key areas (e.g., student services and academic support) than mainland peers.¹⁷ The following measures aim to correct this imbalance.

Ultimately, these expenditure reductions will drive over \$150 million in savings per year in addition to improving the operational performance of the University.

EXHIBIT 17: IMPACT OF NON-PENSION EXPENDITURE MEASURES

Impact of non-pension expenditure measures, \$M



¹ FY 2019 realized impact from measures is the impact of measures incorporated into UPR baseline as submitted on 5/17/2019. Expected FY19 measures defined as the targets UPR should have achieved based on Fiscal Plan assumptions
² FY19 realized procurement number is based on gross savings – UPR 5/17/2019 submission shows net \$9.003M in procurement savings. This is the result of \$41.383M in gross savings across materials and supplies, purchased services, and other operating payments, which is offset by an increase in other non-payroll operating expenses of \$32.38M (these are incorporated into baseline). Net realized FY19 savings are aligned between FOMB and UPR plans

¹⁷ Per National Center for Education Statistics 2017 data

2.5.1 Benefits adjustments

UPR will generate savings by working to adjust benefits to sustainable levels:

- Reduce employer contribution for faculty to \$390 per month and \$125 per month for non-faculty starting in FY2020.¹⁸
- Reduce pay out of non-payroll compensation (e.g., sick days, union charges). However, PTO accrual and liquidation policy will be maintained at current levels.
- Eliminate payment of Christmas Bonus starting in FY2019.

2.5.2 Centralized procurement efforts & contract renegotiations

From FY2020-2024 UPR is expected to achieve ~\$20M in run-rate savings on non-payroll, non-pass-through operating expenses. These efforts will include a combination of supply (e.g., consolidated purchasing) and demand-side reforms (e.g., optimizing IT refresh cycles).

This savings target represents an 11.6% reduction in addressable procurement spend; 18% savings in administrative hub campuses and 9% savings in non-hub campuses. The targets are based upon the breakdown of specific categories of addressable spend in the UPR's operating budget today as well as category-level benchmarks for potential savings targets through procurement reform.

2.5.3 Attrition

UPR is expected to reduce its overall headcount to ~10,300 in FY2024 by:

- Reducing non-faculty personnel through attrition, enabled by combination of administrative consolidation across campuses, other process efficiencies, and academic program evaluation / optimization (tied to student success criteria)
- Reducing the number of trust and senior administrative positions by ~300 and converting to faculty where applicable

In order to maintain the highest level of instructional quality UPR may increase faculty slightly (no more than 3% per year) throughout the Fiscal Plan period. However, any conversion of trust positions to faculty will count against this allowance and UPR must ensure its student to faculty ratio does not fall below 17.9:1 (the FY2024 ratio if all other changes are enacted). These changes and expected enrollment declines will actually enable to UPR to slightly improve on its average historical student-faculty ratio of 18.9:1 and significantly improve its current (spring 2019) student-faculty ratio of 22:1 (Exhibit 18).¹⁹

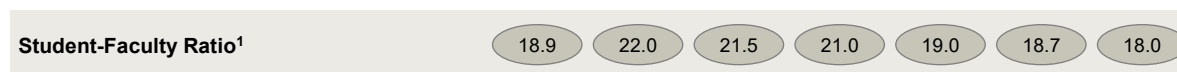
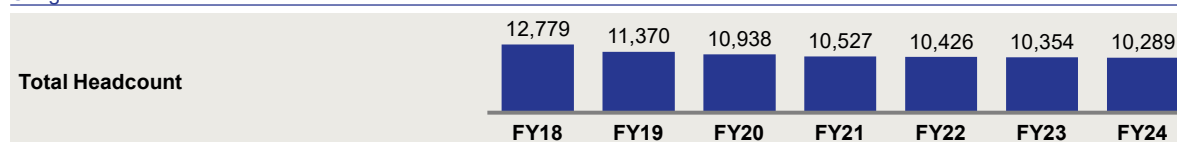
Most of this attrition is expected to be driven through the establishment of administrative shared service hubs across the university system (see Section 2.6) and overall service optimization. The reduction in trust and senior administrative positions at campus-level similarly reflects a centralization of overall governance for the University's executive functions, reducing the need for campus-level overhead.

¹⁸ UPR is not among the entities covered by the benefit changes mandated in Law 76

¹⁹ Historical ratios from IPEDS, current ratio per UPR April 2019 roster and enrollment data. Ratio calculated as total enrollment divided by non-administrative faculty.

EXHIBIT 18: EXPECTED HEADCOUNT CHANGES BY TYPE

Conglomerate Transformation – Leaner Administrative Structure



Headcount Reduction Analysis

Category	FY18	FY19	FY20	FY21	FY22	FY23	FY24
1 Reduction of Federal Funds Personnel	0%	0%	0%	0%	0%	0%	0%
2 Reduction of Transitory / Temporary Personnel	-3%	-3%	-3%	0%	0%	0%	0%
3 Increase of Faculty Personnel ²	3%	3%	3%	3%	3%	3%	3%
4 Reduction of Administrative Personnel	-10%	-10%	-10%	-3%	-3%	-3%	-3%
5 Reduction of Non-Faculty	-5%	-5%	-5%	-3%	-3%	-3%	-3%
Total Savings (\$000's)	40,264	64,758	88,006	94,847	99,767	104,233	104,233

¹ Rounded to the nearest tenth

² Growth may include conversion of trust personnel into faculty and any conversions not covered by 3% allowed growth must be offset through other attrition

³ FY19 shown on an expected basis. Attrition was significantly faster than expected in FY19

2.6 Administrative hub and academic program evaluation

To enable personnel and non-personnel cost reductions, UPR will implement administrative hubs and optimize academic offerings across campuses.

This effort will also help streamline UPR's burdensomely complex structure. Historically, UPR's 11 campuses have operated quasi-autonomously, each with its own executives, independent and non-integrated financial systems, and separated administrative functions. This model applied even to the smallest UPR campuses, comprised of fewer than 100 academic staff and 1,000 students. **This autonomous operating model has proved to be fiscally inefficient and operationally ineffective** to the detriment of students and staff. In particular, it has led to:

- **High levels of duplication in administrative and academic leadership** with redundant management structures (e.g., 11 separate chancellors, multiple academic department leaders per specialty) across the UPR system
- **Redundant and over-staffed support functions** due to existence of separate offices for administrative functions on each campus (e.g., IT, communications)
- **Difficulty in enforcing and monitoring consistent financial procedures and policies across the system**; resulting in delays in implementation of fiscal reforms and issuance of financial reporting
- **Poor coordination among campuses**; making it challenging for students and staff to navigate the distinct campus bureaucracies

The Fiscal Plan requires UPR to create and submit a new cross-campus operating model that consolidates administrative functions and encourages shared services among campuses, either system-wide or among a small number of regional hubs. As part of this process, UPR will also look for opportunities to streamline and improve service delivery, in part through improved system integration (e.g., application and enrollment services, finance, university IT, and HR) across campuses. Some precedent for cross-campus service integration already exists, including the current Administrations pilot program for consolidated procurement and strategic purchasing.

The UPR is also currently conducting a system-wide effort to evaluate and score all outstanding academic curriculums on criteria related to student success rates. The finding will provide the tools to better serve the student population while reducing redundant expenses. The Evaluation of Academic Offerings will provide the “low hanging fruit” opportunities for an academic curriculum optimization on campuses with higher compliant programs. The ultimate objective of the evaluation is not to eliminate academic resources but rather allocate investment more efficiently in a way that improves both the quality and student outcomes of the system.

2.7 Safeguards to ensure continued affordability

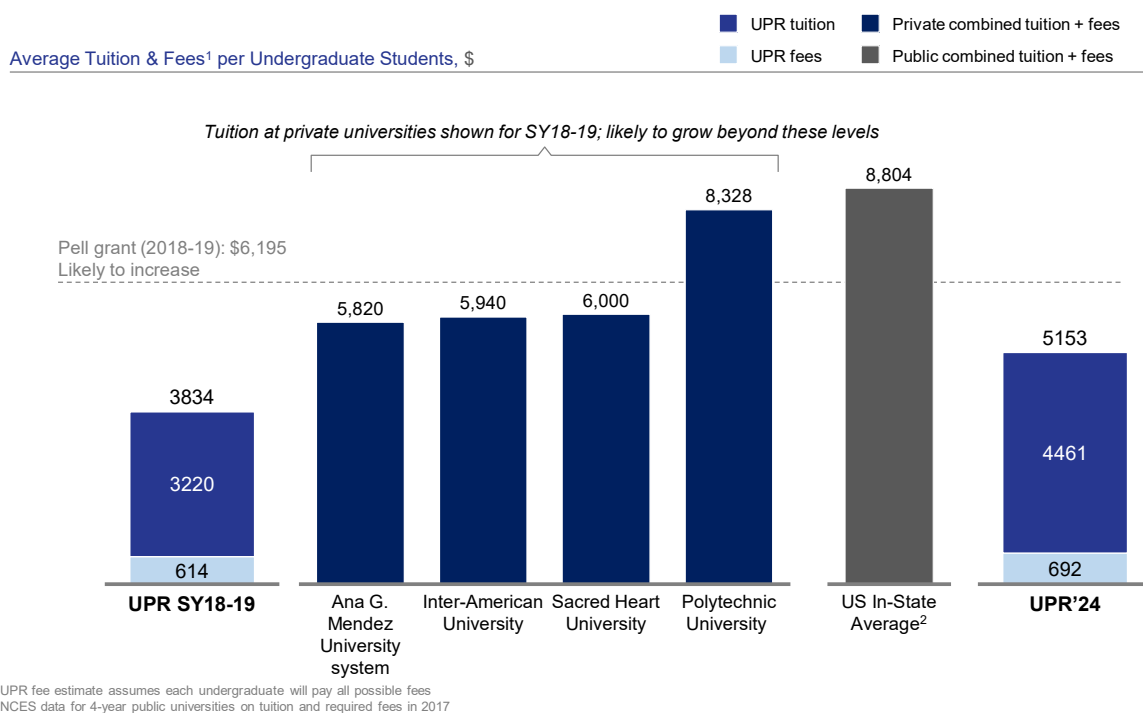
One of the main missions of this Fiscal Plan is ensuring UPR continues to be an engine of social and economic mobility. Accordingly, numerous measures have been taken through both the Fiscal Plan to maintain affordability and access:

- **Keeping overall undergraduate tuition under the maximum Pell Grant award** (currently \$6,195) and ensuring the majority of students who receive financial aid (~70% of undergraduates²⁰) will retain ~\$1,000+ of Pell funding to cover non-tuition costs of attendance.
- **Maintaining total undergraduate tuition and fees below the cost of private universities** in Puerto Rico **and below the average in-state tuition for U.S. public universities** (See Exhibit 19)
- **Increasing UPR’s own annual scholarship expenditures for students with financial need by \$5M by FY2024.** Using revenue generated by exemption reductions, students that currently receive federal aid will see their scholarship award increase an average 16% per year through the allocation of these funds.
- **Maintaining teaching assistance stipend program** which will dispense approximately \$13 million per year²¹ to students for services provided to university
- As part of the Commonwealth Certified Fiscal Plan, **creating an independently-managed \$214M needs-based UPR scholarship fund** to be funded over 5 years through reductions in the budgets of the Oversight Board, Legislature, and AAFAF

²⁰ Per UPR May 17th, 2019 proposed plan

²¹ Per reconciliation data provided by UPR as part of its May 17, 2019 submission. This is distinct from teaching assistant exemptions.

EXHIBIT 19: UPR TUITION COMPARED TO OTHER UNIVERSITIES



2.7.1 Additional detail on UPR scholarship funds

To ensure UPR continues to fulfill its role as an important driver of socioeconomic mobility and all students can continue to access a UPR education, this fiscal plan and the 2019 Commonwealth Fiscal Plan outline measures related to scholarship programs designed to ensure all students, regardless of income level, have access.

UPR will expand this internal scholarship fund expenditures from \$9 to \$14 million. The internal fund will provide need-based aid that varies according to Expected Family Contribution (EFC) as determined by the Free Application for Federal Student Aid (FAFSA):

- *Students with EFC of \$0 to \$499:* Pell Grant covers full cost of tuition and fees, with remaining balance available for other costs of attendance
- *Students with EFC of \$500 to \$2,999:* UPR scholarship will cover full cost of tuition plus contribution of >\$1,000 towards costs of attendance
- *Students with EFC of \$3,000 up to cost of tuition:* UPR scholarship will cover full cost of tuition and contribute \$1,000 or less towards costs of attendance
- *EFC greater than cost of tuition:* no incremental need-based aid awarded; however, other affordability mechanisms and exemptions may apply

The Commonwealth, in collaboration with the Oversight Board, will also contribute \$35 to \$50 million per year to external scholarships to be managed by an independent third party. This fund will be used to provide need-based scholarships to UPR students.

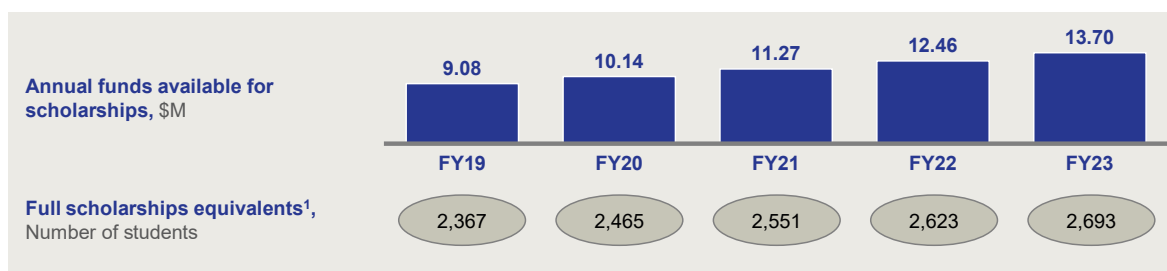
If all these funds are disbursed each year (i.e. none of the external scholarship funds are converted to an endowment) they could **provide the equivalent of over 12,000 full undergraduate scholarships (covering all tuition and fees) per year.**²²

²² Scholarship funds may not be awarded exclusively as full scholarships, so the number of students impacted could be substantially higher. If some portion of funds are invested number of potential awards will be impacted by realized rate of return and investment policies.

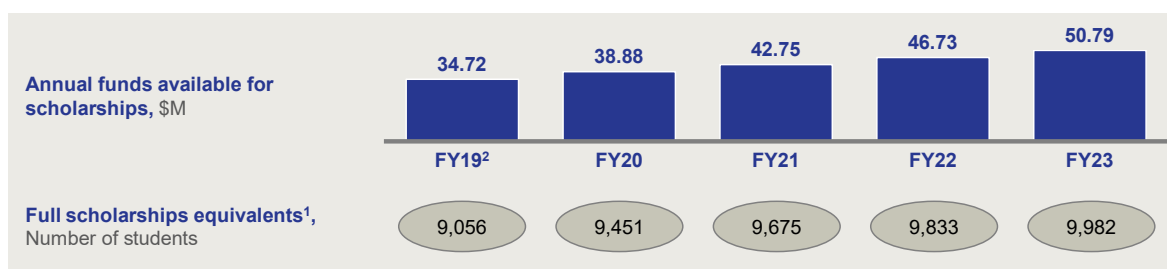
EXHIBIT 20: POTENTIAL IMPACT OF SCHOLARSHIP FUNDS

UPR Internal Scholarship Fund Impact

ILLUSTRATIVE



Commonwealth Scholarship Fund Impact



UPR and Commonwealth Scholarship Fund Combined Impact



¹ These reflect the amount outlaid towards the equivalent of a full-ride need-based scholarship. In reality, these amounts would vary as not all every student would receive a 100% of scholarship due to variations in students' expected family contribution (EFC)

² \$34.72M was allocated by the Commonwealth to be spent in UPR scholarships in FY2019; realized number of scholarships might vary

2.8 Implementation resources and costs

The measures included in this Fiscal Plan require a project management organization (PMO) with dedicated staff and the authority and capabilities to ensure successful execution across the university system. UPR stood up a PMO under the University Governing Board in Fiscal Year 2019 that has mostly focused on monitoring ongoing efforts related to the University's uncertified fiscal plan. The University should further resource and empower this entity; integrating its work with the efforts of UPR's central administration and providing it with the power to compel implementation of the certified Fiscal Plan. The University must also orient its PMO towards the objectives of this fiscal plan. Exhibit 21 provides a detailed projection of UPR Fiscal Plan implementation costs.

Some measures may require contracting external advisors to provide technical and other assistance, particularly when it comes to improving fiscal governance and reporting. UPR estimates the cost of professional services associated with fiscal plan measures will be \$2M to \$7M per year.

Total implementation costs are projected to be roughly \$10M per year but are subject to change depending on the contracts UPR enters into with various advisors and any updates to the PMO structure.

EXHIBIT 21: PROJECTED FISCAL PLAN IMPLEMENTATION COSTS

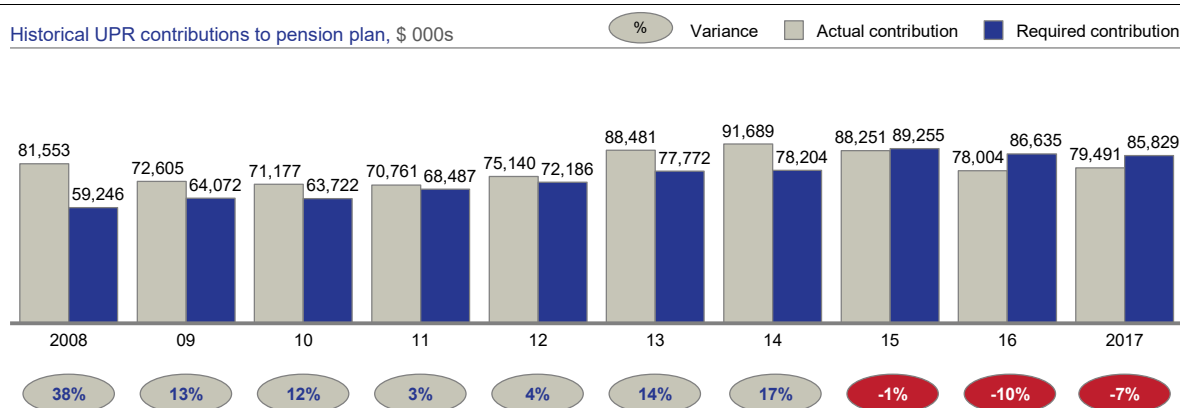
Item	FY'19	FY'20	FY'21	FY'22	FY'23	FY'24
PMO staffing	659	963	963	963	963	963
Office & IT	2,007	2,043	933	933	933	933
Professional services	7,335	7,010	3,120	3,120	1,450	1,450
Total	10,001	10,016	5,016	5,016	3,346	3,346

CHAPTER 3. PENSION REFORM

3.1 Reforms to UPR Retirement System

PROMESA requires that the Commonwealth’s pension systems, including UPR’s, be adequately funded and responsibly managed. The UPR Retirement System, while better funded than many other public employee pension plans on the Island, still faces significant challenges. Latest estimates indicate the UPR pension plan is only 43% funded, a result of the University’s historical and more recent decisions not to make the full actuarially required contributions to the plan.²³

EXHIBIT 22: ACTUAL VS. REQUIRED HISTORICAL UPR CONTRIBUTIONS TO PENSION PLAN



SOURCE: 2018 audited financial statements

Furthermore, the UPR Retirement System recently commissioned an experience study²⁴ which indicated annual pension expenditure estimates included in the October 2018 Certified Fiscal Plan had to be significantly revised to account for several changes in actuarial assumptions:

- Updated census information to reflect shifting demographics
- Shift to 30-year amortization period from a 40-year amortization period based on GASB (Government Accounting Standards Board) best practice
- Shift to assumed rate of return of 6.75% from 7.75%²⁵
- Updated payroll data

Based on recent actuarial analysis completed by the Oversight Board, it is apparent that the magnitude of the challenges facing the UPR Retirement System is greater than previously understood: **if UPR continues its current funding policy²⁶ its pension plan will be insolvent by 2031; making the actuarially required contribution without any reforms will ensure the plan remains solvent but will require UPR to find approximately \$60 million more in annual savings than is presented in this Fiscal Plan.**

UPR must make the required contribution to its pension plan while also following a path to operating balance. UPR can achieve these dual objectives by instituting pension reforms, and thus reducing the annual university contribution, or by leaving the pension system unchanged and finding additional savings or revenues to offset this increase through other means (likely additional tuition increases, reductions in faculty, or campus closures). Three policy options are available to UPR:

- **Option 1 – Meet full updated baseline pension obligations:** Continue UPR’s current defined benefit plan and return to making the full actuarially required contribution of roughly \$160 million per year. To make this option sustainable and achieve a primary operating surplus (pre-debt service), UPR will need to find additional savings above what is presented in this

²³ Per latest estimates by Oversight Board’s actuary

²⁴ Cavanaugh Macdonald 2013-2017 Experience Study

²⁵ Based on recommendation of retirement system actuary (per Cavanaugh Macdonald 2013-2017 Experience Study)

²⁶ Current funding policy of 14.57% of payroll

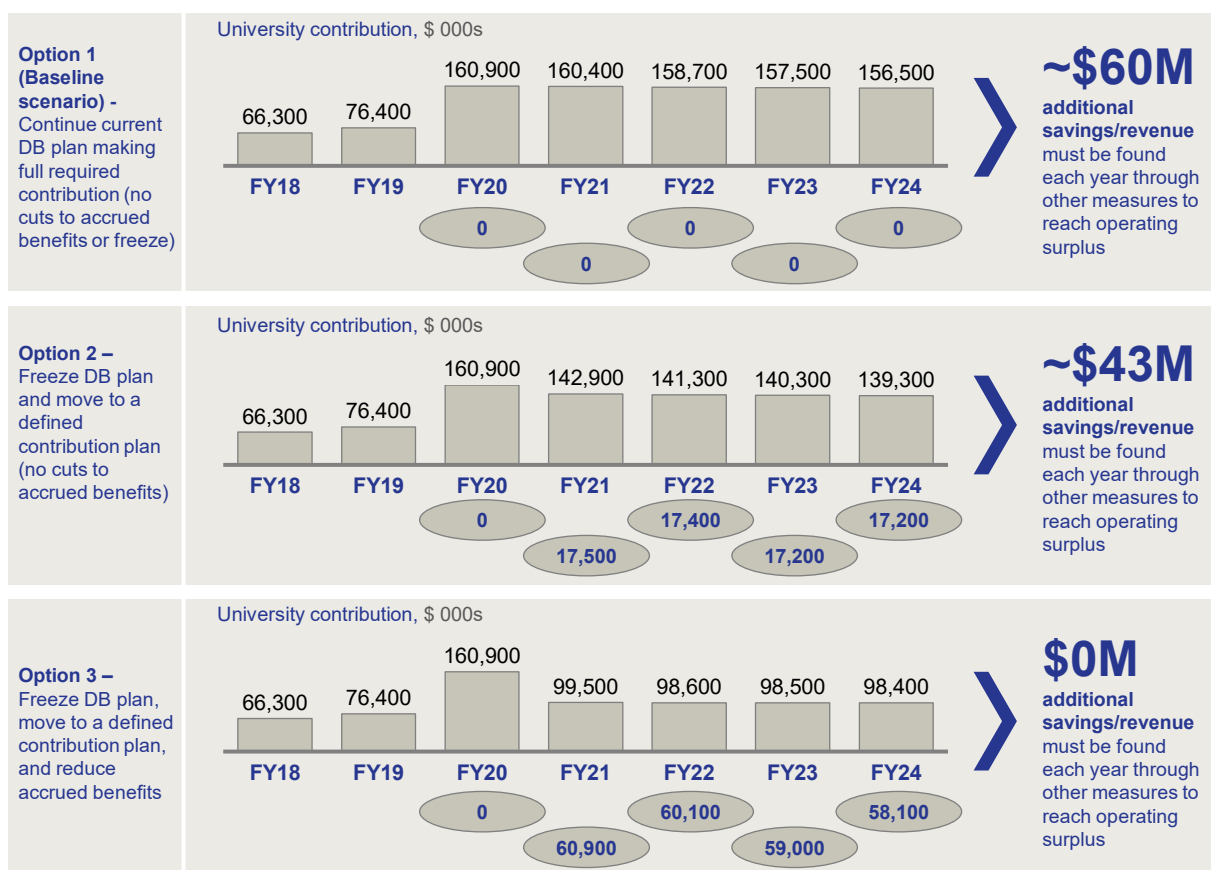
Fiscal Plan of approximately \$60 million per year, likely through faculty reduction, significant consolidation, or tuition increases.

- **Option 2 – Freeze and move to DC plan; do not cut benefits:** Freeze UPR’s current defined benefit plan and move to a defined contribution (DC) plan. Make no other changes to the pension plan (e.g., do not cut accrued benefits). To make this option sustainable and achieve primary operating surplus (pre-debt service), UPR will need to find additional savings above what is presented in this Fiscal Plan of approximately \$43 million per year, again requiring faculty reduction, significant consolidation, or tuition increases.
- **Option 3 – Freeze and move to DC plan; cut accrued benefits:** Freeze UPR’s current defined benefit plan and move to a defined contribution (DC) plan. Progressively reduce accrued benefits in a manner similar to ERS and TRS while accounting for the higher funding ratio of the UPR plan.²⁷ Eliminate \$250 minimum benefit and \$400 holiday bonus. *This option reduces pension contributions to a level that allows UPR to achieve primary balance by FY24 by implementing this Fiscal Plan, i.e., without additional savings or revenue measures not included in this Fiscal Plan. This is the option presented in this Fiscal Plan.*

EXHIBIT 23: PENSION REFORM OPTIONS

Impact of UPR pension policy options, \$ 000s

\$ Savings achieved, \$ 000s



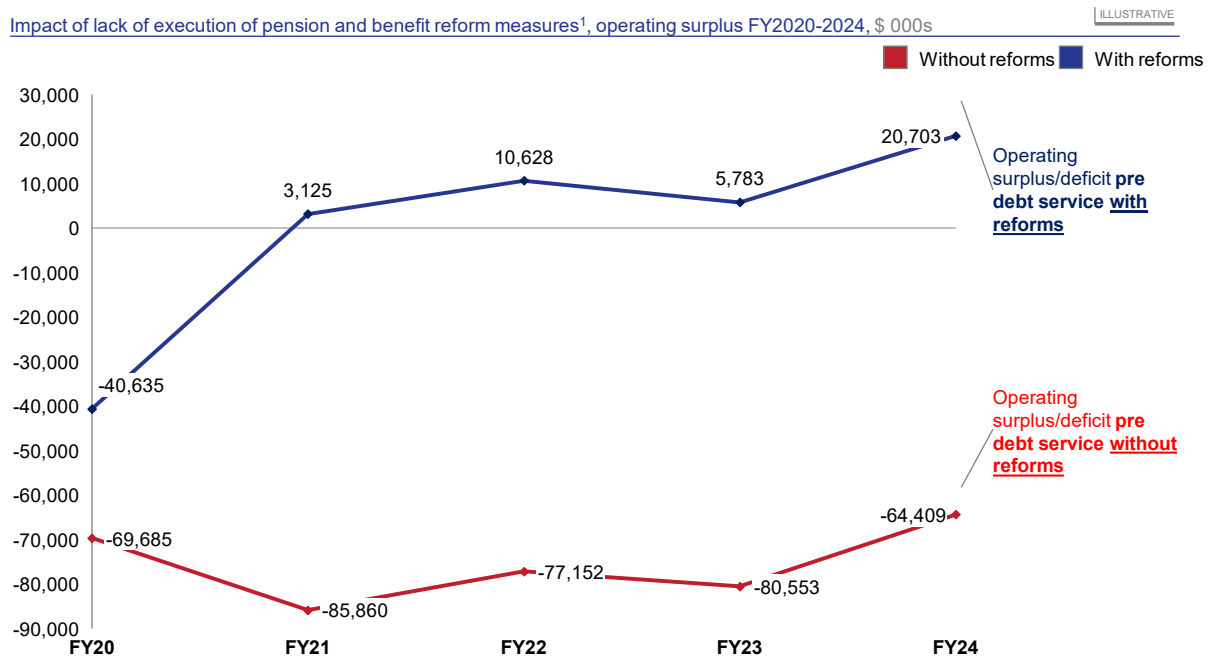
The Oversight Board strongly believes that Option 3 is the most responsible course of action for UPR. **Otherwise, UPR will have to find significant additional savings or revenues from areas that are critical to its core mission** (e.g., further tuition increases, campus closures, faculty reduction) in order to avoid operating at a deficit and maintain the solvency of its retirement system.

²⁷ Progressively reduce the unfunded portion of accrued benefits for recipients above a certain income threshold (combined Social Security and pension monthly benefit is greater than \$1,000)

3.2 Financial position without pension and labor benefits reform

Aspects of two key measures included in this plan, pensions reform and labor benefit adjustments, may require Title III to be implemented. UPR could implement other aspects of these two measures voluntarily without Title III. If UPR fails to implement these voluntarily and does not enter Title III, it will no longer be able to maintain an operating surplus pre-debt service (Exhibit 24). Of course, UPR could also choose to find additional savings through other means rather than enact these critically needed pension reforms or benefit reductions. However, given the magnitude of savings driven by these two initiatives (almost \$85 million per year during the period of FY21-24), it is highly unlikely UPR could do so without taking more drastic revenue and expense measures, e.g., significantly raising tuition even more, eliminating faculty positions, and/or closing campuses.

EXHIBIT 24: PRE-DEBT SERVICE OPERATING SURPLUS/DEFICIT WITHOUT PENSION AND LABOR BENEFITS REFORM



¹ Reform measures include implementing benefits reductions (medical, Christmas bonus, other benefits adjustments) through renegotiating CBAs and pension reforms

CHAPTER 4. FINANCIAL REPORTING & GOVERNANCE IMPROVEMENTS

4.1 Efforts to improve Fiscal Governance

UPR faces significant legacy issues with financial controls and reporting including:

- UPR has not complied with the majority (8 of 13) of Oversight Board reporting requirements, largely due to data limitations
- UPR has disjointed enterprise resource planning and HR / payroll systems across 11 campuses and component units
- UPR missed key federal deadlines for FY2018 audited financial statements
- UPR lacks central accountability over self-generated revenues and related expenditures
- UPR currently maintains different operational controls and allocation of resources that are not constant among campuses. Changes in administration and turnover continuously affect the service and prompt response to regulators, financial institutions and other third-party that requires accurate financial data to regulate and oversee.

These and other issues have prevented UPR from submitting an accurate and timely view of fiscal plan progress to the Oversight Board. They have also been a primary reason for the Middle States Commission on Higher Education placing all eleven UPR campuses on “show cause” status. And, perhaps most importantly, they prevent the University from being managed as effectively and efficiently as it should be. This fiscal plan requires UPR to take steps to improve its operating model and capabilities to improve its fiscal governance. Specifically, it will:

- Strengthen central office CFO function to have direct reporting relationships with all campus financial leads: A CFO that oversees all finance departments will result in better monitoring of all campus-wide liquidity, asset management, accounting and finance reporting deadlines.
- Move towards integrated enterprise performance and financial management systems across all campuses, creating efficiencies, adequate reporting, and monitoring all campuses from a centralized unit
- Implement budget vs. actual reporting at line-item level for each campus and component included in the consolidated UPR budget: Budget Director should ensure reporting is accurate and submitted on time.
- Combine finance and budget office under CFO
- Create full and transparent listing and purpose for all bank accounts and place UPR tax ID under direct control of central CFO
- Require central notification of all campus-level advancement and fundraising activities
- Require campuses and component units to report to CFO all self-generated income and related expenditures above threshold amounts (e.g., \$10,000)
- Place CFO with direct responsibility for timely submission of independent audits as required by US Department of Education and accrediting bodies
- Create team to assist with improving monitoring and reporting on all items outstanding with credit agencies, financial institutions, bondholders and auditors. This team should be primarily staffed by existing employees to build institutional knowledge and capabilities. If external advisors are required on a temporary basis these contracts should include provisions for capability building and requirements to transition work to UPR personnel within a defined timeline

The Oversight Board believes these are among the most important initiatives outlined in this Fiscal Plan and their execution will go a long way to remedying UPR’s significant legacy issues with fiscal control and reporting.

4.2 Reporting requirements

The fiscal reforms described in this Fiscal Plan represent a significant and transformative effort across the eleven UPR campuses and component units. As such, there are strict reporting requirements needed to ensure savings and revenue targets are being achieved on time, and to identify any major risks to reform in order to course correct at an early stage.

The various reporting requirements detailed below are designed to enable both the UPR project management organization and the Oversight Board to monitor progress and react to roadblocks proactively. UPR is required by PROMESA to comply with the below requirements fully and on time.

To-date, UPR has consistently failed to meet legally mandated reporting deadlines and has been unable to submit any reporting for the majority of requirements. Going forward the University must remedy any obstacles and fulfill its reporting obligations completely. UPR should also make implementation-related and auxiliary revenue reporting public to promote transparency and keep the UPR community informed of ongoing efforts.

EXHIBIT 25: UPR REPORTING REQUIREMENTS

Reporting requirements for which UPR is directly responsible

Source of requirement	Item	Components	Cadence
FOMB-certified fiscal plan	Enrollment and tuition reporting	<ul style="list-style-type: none"> Number of applicants, enrolled students, as well as tuition exemptions by-type (e.g., Honor student, Veteran, etc.) Detail on scholarship and aid disbursements (Federal, Commonwealth, and UPR-funded) 	Within one month of start of each new academic period (i.e., semester)
	Consolidation and operating model updates	<ul style="list-style-type: none"> Progress against implementation plan for program consolidation (including programs eliminated or consolidated at a campus level), shared-services progress, and specific workforce reductions and positions eliminated 	Monthly
	Implementation plan	<ul style="list-style-type: none"> Milestones and KPIs for all measures 	One time post - certification
	Monthly implementation status report	<ul style="list-style-type: none"> Progress against all measures included in certified fiscal plan (e.g., federal funding, IP monetization) and status of associated KPIs and milestones 	Monthly
	Cash reserves	<ul style="list-style-type: none"> Details of cash position and cash management for all subsidiaries and other entities under UPR, covering all accounts 	Monthly after budget certified
	Monthly budget to actuals	<ul style="list-style-type: none"> Tracking of budgeted to actual cash flow budget certification agreements with FOMB Explanation for material variances (>10% or \$10 million) 	<ul style="list-style-type: none"> Monthly after budget is certified for headline I/S numbers including A/R & A/P Annually for B/S
	Liquidity	<ul style="list-style-type: none"> 13-week cash flow report; including accounts payable and accounts receivable roll-forwards as well as 12 common weeks analysis to track material changes 	Biweekly
PROMESA	Auxiliary	<ul style="list-style-type: none"> Detailed report of all auxiliary revenue streams generated by UPR that includes a comprehensive list for all campuses and component units of UPR Certification that report includes current associated expenditures for all auxiliary / self-generated revenues through supporting documentation Monthly validation and documentation that funds are still in UPR account 	Quarterly
	Quarterly budget to actuals	<ul style="list-style-type: none"> Quarterly budget to actuals as required by section 203 of PROMESA 	Quarterly

Reporting requirements managed by AAFAF that should include information from UPR

Source of requirement	Item	Components	Cadence
CW Fiscal Plan	1(C) Component unit report	<ul style="list-style-type: none"> Liquidity vs actuals for component units 	Monthly (15 th)
	1(E) Bank account summaries	<ul style="list-style-type: none"> Summary of account balances for agencies, instrumentalities, and component units 	Monthly (15 th)
	2(A) Budget to actuals	<ul style="list-style-type: none"> Monthly budget to actuals 	Monthly (15 th)
	2(B/C) Payroll and headcount	<ul style="list-style-type: none"> Payroll and headcount reporting for government and associated organizations 	Monthly (15 th)

CHAPTER 5. DEBT SUSTAINABILITY

Historically, UPR has shown no independent and sustainable capacity to generate the funds to pay UPR bond debt service on a net revenue basis. Instead, UPR has borrowed using "gross pledges" of tuition revenues in which tuition revenue is paid directly to a Bond Trustee and applied to pay debt service without regard to whether UPR is generating net revenues or is running at a deficit

In the face of declining Commonwealth appropriations and the need for UPR's own source revenues to support more of its operations, this past structure is inherently unsustainable from the University's perspective. The FY2019-24 UPR Fiscal Plan contains measures that, if timely and fully implemented by UPR, are projected to generate positive net revenues, with such primary surplus available for payment of some restructured debt service.²⁸ These figures take into account the reduced level of Commonwealth appropriation payments to UPR contained in both the Commonwealth and UPR fiscal plans.

The following matrix illustrates, for varying coupon levels and primary surplus, or net revenue, figures, the amount of restructured UPR debt that could be supported by that surplus level. The matrix assumes a 30-year, level debt service payment structure and only one-time coverage of net revenues to debt service.

EXHIBIT 26: ILLUSTRATIVE DEBT SUSTAINABILITY ANALYSIS

Illustrative Cash Flow Available	Sensitivity Analysis: Implied Debt Capacity at 1.0x Coverage				
	\$10	\$20	\$30	\$40	
Sensitivity Analysis: PV Rate %	4.0%	\$173	\$346	\$519	\$692
	5.0%	154	307	461	615
	6.0%	138	275	413	551

*Values in (\$millions)

²⁸ Some of these measures may require Title III to execute

CHAPTER 6. IMPLEMENTATION MILESTONES

To-date, UPR has made meaningful progress on some measures (e.g., undergraduate tuition increases, attrition) but less on others (e.g., administrative shared service implementation, bonus reductions) (See Exhibit 27 for status of measures). It is critical UPR not delay further. The full impact of all fiscal plan measures is required to achieve fiscal balance and these are highly dependent on timing. Indeed, some savings have already been forfeited due to slow implementation by UPR (e.g., slow ramp up in graduate tuition increases, pension reform delays). In order to achieve the much-needed savings and revenues outlined in this plan UPR must adhere to the timing of the below activities and milestones (Exhibit 28). The Oversight Board will actively monitor progress against these targets and requires that UPR submit regular reports on its achievement of this plan.

EXHIBIT 27: IMPLEMENTATION STATUS OF MEASURES

Current implementation status of Fiscal Plan measures, \$ 000s

Measure	FY19 impact (expected ¹)	FY19 impact (achieved)	Status
Dues & charges adjustments	6,219	6,219	Compliant and on time – UPR has passed resolution to achieve required dues & charges increases for FY19 and stated intent to meet FY20-24 goals
Federal grants & contracts	N/A	N/A	N/A – UPR has not yet built support structures to grow federal grant and third party revenue; ability to meet FY20 target unclear
Government training & tutoring	20,000	20,000	Partially compliant – UPR has received funds from government for FY19 but has not provided update on plans to provide services to PRDE or other agencies
S&T Trust Partnership	500	0	Implementation delayed – UPR missed FY19 target but has recently signed MOU that will enable it to meet targets for FY20-24
Undergraduate tuition adjustment	55,428	55,428	Compliant and on time – UPR has met FY19 increase and Governing Board has stated intent to raise tuition to required levels for every year through FY24
Reduction in tuition exemptions	6,407	9,771	Noncompliant – While UPR has achieved necessary savings it has not met specific requirements of measure: eliminating required categories and standardizing awards across campuses
Graduate tuition adjustment	16,560	7,929	Delayed – UPR has made some increases to graduate tuition but not to levels required by the Fiscal Plan
Benefits adjustments	7,476	12,064	Partial implementation – UPR has met the fiscal target for FY19 but has not met the requirements of the measure: has not eliminated Christmas Bonus or made specific medical contribution changes
Procurement	9,903	9,003 ²	Delayed implementation – UPR has yet to institute supply and demand measures to reduce procurement costs at scale
Attrition	37,900	40,264	Status uncertain – UPR captured higher attrition for FY19 than expected in October Fiscal Plan, though sustainability uncertain as plans for administrative service hubs and program optimization incomplete
Pension reform	Dependent on policy choices		Delayed – UPR has made no reforms to-date to its pension system and has not communicated any reform plans

¹ Expected measures shown as measures expected in October 2018 Fiscal Plan adjusted for updated baseline and methodological assumptions in 2019 Fiscal Plan

² FY19 achieved procurement savings shown on a net basis. UPR achieved \$41M in cost reductions in its addressable procurement spend but this was offset by ~\$32M in baseline increases. These savings are not due to the implementation of centralized procurement review called for by Fiscal Plan

EXHIBIT 28: IMPLEMENTATION ACTIVITIES & MILESTONES (1/2)

Component activities		2018	2019	2020	2021	2022	2023	2024	
Tuition increases and scholarships	Pass resolutions to increase tuition (undergraduate & graduate)		▲ 5/1/2019: Increase undergraduate tuition to \$124; make all graduate increases	▲ 5/1/2020: Increase undergraduate tuition to \$134; make all graduate increases	▲ 5/1/2021: Increase undergraduate tuition to \$144; make all graduate increases	▲ 5/1/2022: Increase undergraduate tuition to \$157; make all graduate increases	Complete annual inflation-based adjustments		
	Implement parallel scholarship program increase		▲ 9/1/2019: Increase scholarship expenditures to ~\$10M	▲ 9/1/2020: Increase scholarship expenditures to ~\$11M	▲ 9/1/2021: Increase scholarship expenditures to ~\$12M	▲ 9/1/2022: Increase scholarship expenditures to ~\$13M	▲ 9/1/2023: Increase scholarship expenditures to ~\$14M		
Exemptions policy changes	Pass resolutions & Implement changes to Exemptions policy		▲ 7/1/2019: Pass FY19-22: Centralize exemption award process resolution to enact and phase out eliminated categories required exemption changes				▲ 8/1/2022: Phase out of all students receiving exemptions under old policy completed		
Dues and fees increases	Pass resolutions to increase dues & fees		▲ 5/1/2019: Pass resolution to raise Fees to FY20 levels	▲ 5/1/2020: Pass resolution to raise Fees to FY21 levels	▲ 5/1/2021: Pass resolution to raise Fees to FY22 levels	▲ 5/1/2022: Pass resolution to raise Fees to FY23 levels	May 2019 to April 2020: Conduct system-wide analysis of dues and charges opportunities: +Identify areas to improve payment compliance +Identify all fees charged across university system and assess appropriateness of pricing		
	Conduct analysis of Dues & fees revenue opportunities		▲ 4/1/2020: Issue report on additional dues/charges revenue opportunities		▲ 4/1/2021: Implement any changes recommended by 2020 report				
Increase federal grants & contracts	Create internal capacity for federal grant support		▲ 1/1/2019: Stand up federal grant support office and hire key staff						
	Research opportunities to increase funding and create strategic plan		▲ Consult with departments & campuses to identify opportunities for improvement		▲ 7/1/2019: Issue memo on strategic priorities and opportunities for improvement		▲ 7/1/2021: Issue impact analysis of efforts to-date and revise priorities		
	Enact process improvements and training		▲ 8/1/2019: Institute researcher training seminars and create best practice materials	▲ 1/1/2019: Complete training of all researchers	▲ Continue trainings on a yearly basis and provide support materials as needed				

EXHIBIT 28: IMPLEMENTATION ACTIVITIES & MILESTONES (2/2)

Component activities	2018	2019	2020	2021	2022	2023	2024
Campus hub structure and academic program evaluation	<p>Wave 1: identify redundancies and create efficiency plan 8/1/2019: Submit plan to governing board for approval</p>						
	<p>Wave 2: Implement finance & HR shared services across clusters 11/12/2019: Complete pilot at 1 hub expansion to all hubs 4/12/2020: Complete</p>						
	<p>Wave 3: Expand shared service offerings (IT, legal, enrollment, real-estate) 9/1/2020: Complete implementation for all offerings <i>Identify areas for further process improvements and efficiency</i></p>						
	<p>Wave 4: Academic program evaluation 12/31/2019: Submit recommendations for program optimization to Governing Board 12/31/2020: Complete program streamlining <i>Phase out students enrolled in reduced programs and continue to reevaluate annually</i></p>						
Procurement	<p>Create central Procurement function By 6/1/2019: Stand up central procurement function and launch formal procurement effort</p>						
	<p>Opportunity identification By 9/1/2019: Build database of operating costs (“spend cube”) and identify and prioritize opportunity areas</p>						
	<p>Wave 1: Conduct deep dives on priority categories to identify purchasing and demand levers By 2/1/2020: Complete Wave 1</p>						
	<p>Wave 2: Additional category deep dives and post hub spend evaluation By 7/1/2020: Complete Wave 2 category deep dives <i>Continue to evaluate opportunities for further efficiency as new hub structure is implemented</i></p>						
Benefit reduction	<p>Enact policy changes ~6/1/2019: Final CBA agreement</p>						
	<p>Negotiate new health contract ~9/1/2019: Health insurance contract signed</p>						
S&T patent partnership	<p>9/1/2018: Amend patents policy</p>						
	<p>Late 2018: MOU w/ PR S&T Trust and knowledge sharing 3/30/2019 and beyond: Negotiate licensing contracts for key IP with external groups</p>						
PRDE & Government training & tutoring	<p>11/12/2018: Contract with OATRH to provide training</p>						
	<p>3/30/2019: Full inventory of possible programs to be offered 6/1/2019: Run pilot program <i>Provide trainings annually to PRDE and central government personnel</i></p>						
Improve fiscal governance and reporting	<p>10/1/2019: Implement CFO organizational changes and new reporting policies <ul style="list-style-type: none"> ▪ CFO continuously monitors financial situation and adjusts policies and reporting priorities as needed ▪ All FOMB reporting requirements met CFO continuously monitors financial situation and adjusts policies and reporting priorities as needed ▪ All FOMB reporting requirements met </p>						
	<p><i>Move towards consolidated reporting solution</i> End of 2021: Complete implementation of consolidated reporting solution</p>						

UPR Cayey
Propuestas Trabajadas
 01-JUL-2019 @ 30-JUN-2020

Fecha Date	Tipo Type	Categoría Category	Título Title	Agencia Agency	Investigador Investigator	Facultad Faculty	Cantidad Solicitada Funds Requested	Cantidad Aprobada Grant Award	Fecha Aprobación Fecha Comienzo Approved Date Project Start Date	Comments
12-Jul-2019	Grant Contract	Student Support	Improving composition: Developing Writing and Critical Thinking Skills	National Endowment for the Humanities	Verónica Castro	Instituto Investigación Interdisciplinaria	90,795.71			Not Approved
17-Jul-2019	Grant Contract	Student Support	Reaching "Excelencia" through Academic Support	US Dept of Education	Gladys Ramos García	Oficina del Rector	2,946,854.00	\$ -		Not Approved
9-Sep-2019	Intercampus (Non Lead)	Research	Lipid Dendrimers as a Convenient Strategy to Construct Nanoparticles for Drug-Delivery Applications	PR INBRE	Luis M. Negrón	Química	86,987.00	86,987.00		Approved
19-Sep-2019	Grant Contract	Research	Effects of substrate and particle size on the catalytic properties of metal-supported catalysts	National Science Foundation	Juan A. Santana Palacio	Química	389,860.00			Not Approved
16-Sep-2019	Grant Contract	Service	Clínica Legal Psicológica	Fundación Segarra Boerman e Hijos	Patricia Noboa Ortega	Ciencias Sociales	60,000.00	\$ 60,000.00	2-Oct-2019	Approved ok
16-Sep-2019	Grant Contract	Research	A contrastar la información desde adentro: encuesta a maestras	Fundación Segarra Boerman e hijos, Inc	José Caraballo cueto	Administración de Empresas	34,740.00	\$ 30,000.00	2-Oct-2019	Approved ok
8-Oct-2019	Grant Contract	Research	Maintaining, Engaging, and Tracking Alumni in Science and Health Research (METAS)	National Institutes of Health	Isar Godreau Santiago	Instituto Investigación Interdisciplinaria	1,013,007.00			Pending
19-Nov-2019	Grant Contract	Research	Negotiating dementia care in networks of care in Puerto Rico after Hurricane María	Alzheimer's Association International Research Grants Program	Paría López de Victoria	Inglés	149,991.00	\$ 149,991.00	7-Feb-2020	Approved
29-Nov-2019	Grant Contract	Research	Integrating Mathematics and Physics Faculty through Software/Hardware Research for Communication Systems	UPR-NASA EPSCOR Program	Mosiés Delgado	Matemática-Física	99,985.00			Pending
2-Dec-2019	Grant Contract	Research	Evaluating local policies and poverty	Russell Sage Foundation	José Caraballo cueto	Administración de Empresas	39,746.48			Pending
5-Dec-2019	Grant Contract	Research	Interplay and Exchange among Afro-Caribbean, Espiritismo, and Monotheistic Religions: Exploring a Religious Matrix of Ritual, Identity, and Meaning	Baylor University	Juan F. Caraballo Resto	Ciencias Sociales	42,202.00			Pending
8-Jan-2020	Grant Contract	Community Service	Hurricane María Digital Archive	American Council of Learned Societies	Rosa Fisek	Instituto Investigación Interdisciplinaria	136,108.00			Pending
15-Jan-2020	Grant Contract	Community Service	Servicios Clínicos	Fundación Boerman	Patricia Noboa Ortega	Ciencias Sociales	10,000.00	10,000.00	22-Jan-2020	Approved ok
24-Feb-2020	Grant Contract	Student Support	Improving Student Success through Academic Support Structures and Innovative Focused Learning	US Dept of Education	Dra. Sonia Dávila	Biblioteca	2,905,779.00			Pending
9-Mar-2020	Grant Contract	Student Support	FIESTA VIII	NHTSA-CST	Dra. Ivonne Bayrón	CEDE	73,493.00			Pending
12-Mar-2020	Grant Contract	Community Service	Colectivo Universitario para el Acceso: Apoyo a Estudiantes Víctimas de la Violencia	Departamento de Justicia de PR	Dra. Verónica Castro Tirado	III	95,509.00			Pending

16

8,175,057.28 \$ 336,978.00

Información al 12 de marzo de 2020

5	\$	341,718.00	Approved
3		3,427,509.71	Not approved
8		4,405,829.57	Pending
16	\$	8,175,057.28	



UNIVERSIDAD DE PUERTO RICO EN CAYEY

Junta Administrativa

CERTIFICACIÓN NÚMERO 14 (2019-20)

Yo, Katherine I. Vázquez Rivera, Secretaria Ejecutiva interina de la Junta Administrativa de la Universidad de Puerto Rico en Cayey, por el presente medio

CERTIFICO: Que la Junta Administrativa, en su reunión ordinaria del jueves, 17 de octubre de 2019, tuvo ante su consideración una moción presentada por la Prof. Irmannette Torres Lugo, Decana interina de Asuntos Académicos, con el fin de generar los fondos necesarios para garantizar que los proyectos de la UNEX del *Programa de Acarreo Estudiantil* y de *Educación a Distancia* tengan la capacidad de ser autosustentables y de allegar fondos externos a la Universidad de Puerto Rico en Cayey.

Luego de discutir este asunto, la Junta adoptó el siguiente

ACUERDO: Que los fondos generados por cada uno de los cursos a distancia ofrecidos por la UNEX (secciones DXX) se transfieran a una cuenta a crearse para estos propósitos. Este mecanismo proveerá que para el primer semestre 2019-2020 se genere una ganancia neta aproximada de \$46,000 (véase Certificación 3, 2019-2020 de la Junta Administrativa). De esta manera, se va desarrollando un mecanismo para garantizar los fondos operacionales del proyecto de educación a distancia que no están subvencionados por la propuesta de Título V, estén disponibles para ejecutar el proyecto.

Y, PARA QUE ASÍ CONSTE, expido la presente Certificación en Cayey, Puerto Rico, el día diecisiete de octubre de dos mil diecinueve.

Katherine I. Vázquez Rivera
Secretaria Ejecutiva interina

Vo. Bo.

Glorivee Rosario Pérez
Rectora y Presidenta interina
de la Junta Administrativa



PO Box 372230, Cayey, PR 00737-2230

Tel. (787) 738-2161, exts. 2124, 2125 – Fax (787) 738-8039 – juntaadministrativa.cayey@upr.edu



UNIVERSIDAD DE PUERTO RICO EN CAYEY

Junta Administrativa

CERTIFICACIÓN NÚMERO 15 (2019-20)

Yo, Katherine I. Vázquez Rivera, Secretaria Ejecutiva interina de la Junta Administrativa de la Universidad de Puerto Rico en Cayey, por el presente medio


CERTIFICO: Que la Junta Administrativa, en su reunión ordinaria del jueves, 17 de octubre de 2019, tuvo ante su consideración una moción presentada por la Prof. Irmannette Torres Lugo, Decana interina de Asuntos Académicos, con el fin de garantizar que los fondos generados por la cuota de \$15.00 de los cursos presenciales y a distancia del *Programa de Acarreo Estudiantil* y de *Educación a Distancia* de la UNEX sean utilizados exclusivamente para el beneficio de los estudiantes.

Luego de discutir este asunto, la Junta adoptó el siguiente

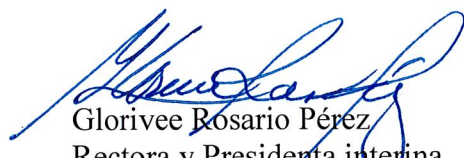
ACUERDO: Que los fondos deben:

1. Ser transferidos a una cuenta exclusiva por crearse.
2. Ser utilizados:
 - a. En primera instancia para institucionalizar el proyecto de tutorías y pares mentores estudiantiles actualmente subvencionados principalmente por el Proyecto de Título V y parcialmente por el Decanato de Asuntos Académicos.
 - i. La meta sería garantizar al menos 800 horas de servicio mensual, por la sesión académica de 10 meses, a razón de \$7.25 la hora, para un presupuesto anual de al menos \$58,000.
 - b. Segundo, para sufragar los jornales requeridos por el programa de Servicios al Estudiante con Impedimentos.
 - c. Tercero, para la adquisición de herramientas que faciliten y apoyen el proceso de tutorías y mentoría.
 - d. Cuarto, para cubrir cualquier necesidad de índole exclusivamente académica (e.g., pago de compensaciones, compra de material académico, etc.).

Y, PARA QUE ASÍ CONSTE, expido la presente Certificación en Cayey, Puerto Rico, el día diecisiete de octubre de dos mil diecinueve.


Katherine I. Vázquez Rivera
Secretaria Ejecutiva interina

Vo. Bo.


Glorivee Rosario Pérez
Rectora y Presidenta interina
de la Junta Administrativa





UNIVERSIDAD DE PUERTO RICO EN CAYEY

P.O. Box 372230 Cayey, PR 00737-2230

Senado Académico

2016-17

Certificación número 10

Yo, Sylvia Tubéns Castillo, Secretaria Ejecutiva del Senado Académico de la Universidad de Puerto Rico en Cayey, CERTIFICO:


Que el Senado Académico, en su reunión ordinaria del jueves 29 de septiembre de 2016 tuvo ante su consideración la discusión sobre los **criterios para definir la orientación general de los programas de enseñanza y de investigación en el recinto**, en atención a la Certificación número 12 (2015-16).

Luego de la exposición de rigor, el Senado aprobó por unanimidad la siguiente


CERTIFICACIÓN:

El Senado Académico refirió a la Comisión de Asuntos Académicos el tema de la discusión sobre los criterios para definir la orientación general de los programas de enseñanza y de investigación en el recinto (Certificación número 12, 2015-16), para que lo incorpore en su plan de trabajo.

Y, PARA QUE ASÍ CONSTE, expido la presente Certificación en Cayey, Puerto Rico, el treinta de septiembre de dos mil dieciséis.


Sylvia Tubéns Castillo
Secretaria Ejecutiva

Vo. Bo.


Mario Medina Cabán
Rector y Presidente
del Senado Académico



Teléfono: (787) 738-2161, exts. 2158, 2417 y 2418 • Facsímil: (787) 263-6665 - senado.cayey@upr.edu



UNIVERSIDAD DE PUERTO RICO EN CAYEY

P.O. Box 372230 Cayey, PR 00737-2230

Senado Académico

2018-19

Certificación número 46

Yo, Sylvia Tubéns Castillo, Secretaria Ejecutiva del Senado Académico de la Universidad de Puerto Rico en Cayey, CERTIFICO:

Que el Senado Académico, en su reunión ordinaria del martes 18 de diciembre de 2018, tuvo ante su consideración el informe de la representante ante la Junta Universitaria, en el que se menciona el tema de los **conglomerados**. En ese informe aparece un modelo en el que Cayey estaría en el Conglomerado del Este junto a Bayamón, Carolina y Humacao.

Luego de la exposición de rigor, el Senado aprobó la siguiente

CERTIFICACIÓN:

El Senado Académico estableció un comité ad hoc para que analice las fortalezas y las debilidades de los programas académicos y de las estructuras de apoyo académico de la UPR en Cayey, en comparación con las unidades que forman parte de los diferentes conglomerados propuestos. El comité deberá presentar un informe de progreso al Senado para la reunión ordinaria de marzo de 2019.

El comité estará compuesto por: la Dra. Xiomara Santiago Rodríguez, el Dr. José A. Molina Cotto, el Sen. Carlos Marrero Rodríguez, la Sen. Irmannette Torres Lugo y la Sen. Carilú Pérez Caraballo.

Certificación 46 (2018-19)
Senado Académico
Página 2

Y, PARA QUE ASÍ CONSTE, expido la presente Certificación en Cayey,
Puerto Rico, el día diecinueve de diciembre de dos mil dieciocho.

Sylvia Tubéns Castillo
Sylvia Tubéns Castillo
Secretaria Ejecutiva

Vo. Bo.

Glorivee Rosario Pérez
Glorivee Rosario Pérez
Rectora y Presidenta Interina
del Senado Académico





Informe de la Representante en la Junta Universitaria

Dra. Lizandra Torres Martínez

Reunión: 5 de diciembre de 2018

1. Se envió previamente a los(as) senadores(as) los siguientes documentos:
 - a. Informe del Presidente, Dr. Jorge Haddock
 - b. Informe de los Representantes Claustrales
 - c. Proyecciones de matrícula
 - d. Enmiendas al Reglamento del Sistema de Retiro
 - e. Informe de progreso del Comité Ad Hoc de la JU sobre Conglomerados
 - d. Resolución presentada y aprobada por unanimidad por el Comité Ad Hoc para el análisis y desarrollo de estrategias para combatir el acoso y hostigamiento por razón de género a la comunidad LGTTBQ en la Universidad de Puerto Rico.
 - f. Enmendar la Certificación Núm. 94-017 donde se adopta un procedimiento de representación legal y pago de sentencias en los casos de funcionarios y empleados de la Universidad de Puerto Rico.

2. **Academia de la Policía:** El presidente habló sobre la posibilidad de crear una academia de la policía o brindar seminarios en la UPR. Explicó que hay tres instituciones interesadas: Universidad del Turabo, Interamericana y UPR. El presidente entiende que es una estupenda oportunidad para allegar fondos pues es la institución, según él, con mayor capacidad en este momento para lograrlo. También dijo que podrían repartirse entre las instituciones distintas responsabilidades.

3. **Estados financieros:** Dijeron que siguen en la misma espera de los informes de auditoría en la UPR y Federales. Existe un borrador del 26 de noviembre y esperan tenerlo para el 30 de diciembre. Los auditores dicen que no lo entregaran hasta que no entreguen hasta el último papel.

4. **Conglomerados:** Se han concentrado en buscar insumos en los recintos. Urge que les informen a la Middle State cual será finalmente la propuesta final. Los conglomerados no van a requerir grandes gastos operacionales. No anticipan despedir personal. De los cinco modelos propuestos nos pidió que le diéramos principal atención al siguiente:

Universidad de Puerto Rico en Río Piedras
Universidad de Puerto Rico en Mayagüez
Universidad de Puerto Rico Ciencias Médicas
Conglomerado del este: Cayey, Bayamón, Carolina y Humacao.
Conglomerado del oeste: Ponce, Utuado, Arecibo y Aguadilla

Todos se registrarán por un presupuesto de Base 0, por lo que tendrán como parte de su plan evidenciar y justificar cantidad de estudiantes y el presupuesto requerido para lograr cumplir con

el plan. Este tipo de presupuesto se hace antes de que dé inicio el período correspondiente y requiere que las personas responsables de cada área hagan un análisis de los gastos que tendrán y los den a conocer para justificar el presupuesto que necesitaran. Se recomendó que en cada recinto identifique un recurso que pueda explicar bien lo que significa un presupuesto de base 0, pues tiene algunas complejidades.

5. Consultas para las búsquedas de rectores(as): Informo que serán nombrados en propiedad el 1ro de julio de 2019, pero que si los va identificando antes les pedirá que comiencen a integrarse a trabajar en el asunto de los conglomerados.

6. Acoso y hostigamiento sexual en la UPR: Hizo mención de algunas recomendaciones que se han hecho desde la Junta de Gobierno para atender el problema del acoso y hostigamiento sexual en la universidad. Se está hablando desde realizar una encuesta en todos los recintos para identificar la dimensión del problema que costaría mucho dinero (\$ 843, 509.00) y que estaría a cargo de un grupo de profesores de la UPR en Mayagüez; hasta crear una Comisión de Asuntos de Género. En ambos casos personalmente le platee que no tiene sentido gastar ese dinero pues lo que hay es que trabajar con los encargados de hacer valer los reglamentos y revisar los protocolos existentes. En el caso de la Comisión les expliqué que son ideas de la década del sesenta y que inclusive referirse a asunto de genero era prejuiciado. En ambos puntos estuvo de acuerdo conmigo. El Comité Ad Hoc para el análisis y desarrollo de estrategias para combatir el acoso y hostigamiento por razón de género a la comunidad LGTTBQ en la Universidad de Puerto Rico, del que formo parte, llegó con una resolución que fue aprobada por unanimidad en la JU y que evidencia que no se trata solamente de protocolos y cumplir con leyes federales, sino de movernos hacia una universidad moderna de cara al Siglo XXI y sin prejuicios. La resolución fue presentada al Senado de Ciencias Medicas y endosada el viernes.

7. Programa Next: El presidente expresó que es complicado. Se ha querido implementar. Sobre todo en la UPR en Mayagüez. Esta hace unos años utilizándose los servicios que se pueden ofrecer pues requiere de un personal exclusivamente para darle mantenimiento. Se está considerando mantener NEXT pero se aspira a poder reemplazarlo a futuro por uno tipo Banner (más moderno).

8. Sistema de Retiro: Como ven se prestaron 3 millones de dólares del fideicomiso en noviembre de 2018 sin consentimiento informado. Me pregunto, ¿cómo es posible que el Fiduciario pida un préstamo al fideicomiso cuando el Fiduciario le debe más de 10 millones? Los 3 millones según Buxó los solicito la Directora de Retiro. Se debían 18 millones entre esos dos años y solo deciden pagar 10 millones. Revisen las enmiendas, al paso que vamos terminaremos retirando nuestro dinero del retiro y que ocurra la hecatombe.

9. Procedimiento, representación legal y pago de sentencias en los casos de funcionarios y empleados de la UPR: Se solicitó que en caso de que un funcionario se le evidencie cargos criminales se le remueva rápidamente del cargo. El presidente dijo que se está considerando el asunto pues la cantidad de dinero que se invierte en demandas y representación legal es muy alta.



UNIVERSIDAD DE PUERTO RICO EN CAYEY

P.O. Box 372230 Cayey, PR 00737-2230

Senado Académico

2018-19

Certificación número 108

Yo, Iris B. López Rosario, Secretaria Ejecutiva interina del Senado Académico de la Universidad de Puerto Rico en Cayey, CERTIFICO:

Que el Senado Académico, en la continuación de la reunión ordinaria del martes 21 de mayo de 2019, celebrada el jueves 23 de mayo de 2019, tuvo ante su consideración la recomendación de la Comisión de Asuntos Académicos, para asignar al comité *ad hoc* creado mediante la Certificación 46 (2018-19), además, la encomienda contenida en la Certificación 10 (2016-17). Mediante la certificación 10 se le refirió a esta Comisión el tema de la discusión sobre los **criterios para definir la orientación general de los programas de enseñanza y de investigación en el recinto**, para que lo incorporara en su plan de trabajo.

Luego de la exposición de rigor, el Senado aprobó por unanimidad la siguiente

CERTIFICACIÓN:

El Senado Académico enmendó la encomienda contenida en la Certificación 46 (2018-19) para que el comité *ad hoc*, además, discuta los criterios para definir la orientación general de los programas de enseñanza y de investigación en el recinto.

Y, PARA QUE ASÍ CONSTE, expido la presente Certificación en Cayey, Puerto Rico, el día veinticuatro de mayo de dos mil diecinueve.

Iris B. López Rosario
Iris B. López Rosario
Secretaria Ejecutiva interina

Vo. Bo.

Glorivee Rosario Pérez
Glorivee Rosario Pérez
Rectora y Presidenta interina
del Senado Académico



Tel. (787) 738-2161, exts. 2158, 2417 y 2418 • Facsímil: (787) 263-6665 - senadocad@upr.edu