

Institution: University of Puerto Rico-Medical Sciences (243203)  
User ID: P2432031

## Overview

### Finance Overview

#### Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

#### Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

## Finance - Public Institutions Using GASB Standards

### General Information

#### GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

#### 1. Fiscal Year Calendar

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2018

And ending: month/year (MMYYYY)


Month: 6

Year: 2019

#### 2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

 Qualified  
(Explain in  
box below)

Don't know OR in progress  
(Explain in  
box below)

#### 3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business-type activities

Governmental Activities

Governmental Activities with Business-Type Activities

#### 4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

#### 5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

No

Yes - (report endowment assets)

#### 6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 1**

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<b>Assets</b>		
01	Total current assets	54,655,583	38,265,915
31	Depreciable capital assets, net of depreciation	126,275,548	131,810,230
04	Other noncurrent assets CV=[A05-A31]	93,025,190	99,842,541
05	Total noncurrent assets	219,300,738	231,652,771
06	<b>Total assets</b> CV=(A01+A05)	273,956,321	269,918,686
19	<b>Deferred outflows of resources</b>	146,970,316	203,113,974
	<b>Liabilities</b>		
07	Long-term debt, current portion	4,228,871	17,340,761
08	Other current liabilities CV=(A09-A07)	41,889,827	41,479,328
09	Total current liabilities	46,118,698	58,820,089
10	Long-term debt	61,752,036	66,266,099
11	Other noncurrent liabilities CV=(A12-A10)	816,437,743	788,756,028
12	Total noncurrent liabilities	878,189,779	855,022,127
13	<b>Total liabilities</b> CV=(A09+A12)	924,308,477	913,842,216
20	<b>Deferred inflows of resources</b>	10,048,519	28,317,823
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	60,876,777	57,198,909
15	Restricted-expendable	10,549,530	6,137,381
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -584,856,666	-532,463,669
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	⚠ -513,430,359	-469,127,379

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 2**

Fiscal Year: July 1, 2018 - June 30, 2019


Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	25,846,104	<b>25,846,104</b>
22	Infrastructure	11,634,429	<b>11,634,429</b>
23	Buildings	169,187,296	<b>169,187,296</b>
32	Equipment, including art and library collections	65,075,093	<b>64,592,684</b>
27	Construction in progress	445,695	<b>330,951</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	272,188,617	<b>271,591,464</b>
28	Accumulated depreciation	145,913,069	<b>139,781,233</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<b>0</b>

You may use the space below to provide context for the data you've reported above.

**Part D - Summary of Changes In Net Position**

Fiscal Year: July 1, 2018 - June 30, 2019

**If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	305,021,693	<b>217,720,097</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	350,288,013	<b>337,593,626</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	 -45,266,320	<b>-119,873,529</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	-469,127,379	<b>-370,605,536</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	963,340	<b>21,351,686</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	-513,430,359	<b>-469,127,379</b>

You may use the space below to provide context for the data you've reported above.

### Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

**Do not report Federal Direct Student Loans (FDSL) anywhere in this section.**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	1,243,829	1,240,599
02	Other federal grants (Do NOT include FDSL amounts)	74,227	163,569
03	Grants by state government	22,258,708	21,257,909
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,500	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,999,853	1,910,348
07	Total revenue that funds scholarships and fellowships	25,578,117	24,572,425
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	819,851	374,301
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	819,851	374,301
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	24,758,266	24,198,124

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source (1)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	19,590,531	12,807,242
	Grants and contracts - operating		
02	Federal operating grants and contracts	43,422,084	34,634,857
03	State operating grants and contracts	10,694,928	7,034,135
04	Local government/private operating grants and contracts	4,998,440	5,329,679
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	4,998,440	5,329,679
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	49,494	44,351
06	Sales and services of hospitals, after deducting patient contractual allowances	73,676,132	68,012,971
26	Sales and services of educational activities	4,995,862	4,760,532
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	3,707,785	3,793,488
09	Total operating revenues	161,135,256	136,417,255



**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	121,400,370	74,930,723
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	1,243,829	1,240,599
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,839,820	3,590,747
17	Investment income	1,898,702	1,540,773
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	15,503,716	0
19	Total nonoperating revenues	143,886,437	81,302,842
27	Total operating and nonoperating revenues CV=[B19+B09]	305,021,693	217,720,097
28	<b>12-month Student FTE from E12</b>	2,207	2,231
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	138,206	97,589

**Part B - Revenues by Source (3)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	0	0
25	Total all revenues and other additions	305,021,693	217,720,097

You may use the space below to provide context for the data you've reported above.

### Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

**Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	80,493,021	89,851,744	52,542,521	52,713,970
02	Research	37,794,048	49,772,390	15,219,602	15,594,484
03	Public service	26,758,792	35,734,520	14,670,766	14,890,958
05	Academic support	20,378,024	21,334,340	10,111,538	11,535,846
06	Student services	3,000,235	3,811,422	2,014,167	1,886,498
07	Institutional support	21,761,729	29,520,675	12,406,143	13,853,363
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	24,758,266	24,198,124		
11	Auxiliary enterprises	47,019	44,623	0	0
12	Hospital services	60,681,573	60,424,263	46,980,854	45,937,558
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	74,615,306	22,901,525	4,280,070	0
19	<b>Total expenses and deductions</b>	350,288,013	337,593,626	158,225,661	156,412,677

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	158,225,661	156,412,677
19-3	Benefits	109,796,248	94,959,506
19-4	Operation and Maintenance of Plant (as a natural expense)	14,927,858	15,230,568
19-5	Depreciation	6,988,077	7,389,370
19-6	Interest	3,346,535	4,124,024
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	57,003,634	59,477,481
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	350,288,013	337,593,626
20-1	12-month Student FTE (from E12 survey)	2,207	2,231
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	⚠ 158,717	151,319

You may use the space below to provide context for the data you've reported above.

**Part M - Pension and Postemployment Benefits Other than Pension (OPEB)  
Information**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	74,460,169	68,319,953
02	Net Pension liability	703,378,408	665,446,640
03	Deferred inflows related to pension	10,048,519	28,317,823
04	Deferred outflows related to pension	146,970,316	203,113,974
05	OPEB expense	0	
06	Net OPEB liability	0	
07	Deferred inflows related to OPEB	0	
08	Deferred outflows related to OPEB	0	

You may use the space below to provide context for the data you've reported above.

**Part J - Revenue Data for the Census Bureau**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	20,410,382	20,410,382			
02 Sales and services	115,721,488	41,995,862	49,494	73,676,132	0
03 Federal grants/contracts (excludes Pell Grants)	43,422,084	43,422,084	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	121,400,370	121,400,370	0	0	0
05 State grants and contracts	10,694,928	10,694,928	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	8,838,261				
10 Interest earnings	1,898,702				
11 Dividend earnings	0				
12 Realized capital gains	0				

**You may use the space below to provide context for the data you've reported above.**

**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
02 Employee benefits, total	109,796,248	104,239,321	0	5,556,927	0
03 Payment to state retirement funds (may be included in line 02 above)	15,383,919	14,047,834	0	1,336,085	0
04 Current expenditures <b>including</b> salaries	297,360,924	234,933,660	47,118	62,380,146	0
<b>Capital outlays</b>					
05 Construction	445,695	445,695	0	0	0
06 Equipment purchases	1,353,350	1,353,350	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	3,612,439				

**You may use the space below to provide context for the data you've reported above.**

**Part L - Debt and Assets for Census Bureau, page 1**

Fiscal Year: July 1, 2018 - June 30, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	81,061,322
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	17,340,761
04 Long-term debt outstanding at end of fiscal year	63,720,561
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

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**Part L - Debt and Assets for Census Bureau, page 2**

Fiscal Year: July 1, 2018 - June 30, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	102,250,304

You may use the space below to provide context for the data you've reported above.

**Prepared by**

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

**This survey component was prepared by:**

- |  |  |                                  |
|--|--|----------------------------------|
| <input type="radio"/> Keyholder                  | <input type="radio"/> SFA Contact              | <input type="radio"/> HR Contact |
| <input checked="" type="radio"/> Finance Contact | <input type="radio"/> Academic Library Contact | <input type="radio"/> Other      |

Name: Miriam Colon

Email: miriam.colon@upr.edu

**How many staff from your institution only were involved in the data collection and reporting process of this survey component?**

5.00 Number of Staff (including yourself)

**How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?**

*Exclude the hours spent collecting data for state and other reporting purposes.*

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	250.00 hours	20.00 hours	1.50 hours	0.50 hours
Other offices	hours	hours	hours	hours

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$19,590,531	8%	\$8,877
State appropriations	\$121,400,370	52%	\$55,007
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$55,360,841	24%	\$25,084
Private gifts, grants, and contracts	\$8,838,260	4%	\$4,005
Investment income	\$1,898,702	1%	\$860
Other core revenues	\$24,207,363	10%	\$10,968
<b>Total core revenues</b>	<b>\$231,296,067</b>	<b>100%</b>	<b>\$104,801</b>
<b>Total revenues</b>	<b>\$305,021,693</b>		<b>\$138,206</b>

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$80,493,021	28%	\$36,472
Research	\$37,794,048	13%	\$17,125
Public service	\$26,758,792	9%	\$12,125
Academic support	\$20,378,024	7%	\$9,233
Institutional support	\$21,761,729	8%	\$9,860
Student services	\$3,000,235	1%	\$1,359
Other core expenses	\$99,373,572	34%	\$45,027
<b>Total core expenses</b>	<b>\$289,559,421</b>	<b>100%</b>	<b>\$131,200</b>
<b>Total expenses</b>	<b>\$350,288,013</b>		<b>\$158,717</b>

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	<b>Calculated value</b>
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FTE enrollment	2,207
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

**Finance**

**University of Puerto Rico-Medical Sciences (243203)**

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	Amount in 2019 is correct. The Institution has an unrestricted net deficit position. Thus, the amount must be negative.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason:	Amount in 2019 is correct. The Institution has a net deficit position. Thus, the amount must be negative.			
<b>Screen: Changes to Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 81,785 and 245,353 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Decrease mainly due to lower Federal Supplemental Educational Opportunity Grants received because lower eligible participants.			
Screen Entry	The amount reported is outside the expected range of between 187,151 and 561,451 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The increase in the scholarship allowances for tuitions and fees in 2019 mainly resulted from the increase in tuitions costs of eligible participants to Federal Pell Grant program. In 2019, the University started to gradually increase the tuitions cost and fees in accordance with its certified fiscal plan as follows: the undergraduate student cost per credit from \$57 in 2018 to \$115 in 2019 and the graduate student average annual tuition from \$3,699 in 2018 to \$6,385 in 2019.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$1,398,522) to be similar to the scholarship/fellowship revenue reported in Finance (\$25,578,117). Please review your data and make any necessary corrections, or contact the IPEDS Help Desk for assistance. (Error #5309)	Explanation	Yes	
Reason:	The 2019 value is correct. The grant/scholarship aid awarded in SFA, by error included federal direct loans. The Institution will call help desk to adjust survey related to Student Financial Aid.			
<b>Screen: Revenues Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 6,403,621 and 19,210,863 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Amount in 2019 is correct. In 2019, the University started to gradually increase the tuitions cost and fees in accordance with its certified fiscal plan as follows: the undergraduate student cost per credit from \$57 in 2018 to \$115 in 2019 and the graduate student average annual tuition from \$3,699 in 2018 to \$6,385 in 2019.			
<b>Screen: Revenues Part 2</b>				
Screen Entry	The total operating and nonoperating revenues per student FTE in Part B, line 29 (138,206) is outside the expected range of between 5,000 and 120,000 when compared with other similar institutions. Please correct your data or explain. (Error #5169)	Explanation	Yes	
Reason:	Amount in 2019 is correct. Increase was caused by the Commonwealth appropriations allocated to the Campus.			
Related Screens:	Revenues Part 2			
<b>Screen: Revenues Part 3</b>				
Screen Entry	The amount of total other revenues and additions reported in Part B (line 24) is expected to be greater than zero. Please correct your data or explain. (Error #5196)	Explanation	Yes	
Reason:	Amount in 2019 is correct. The Institution (Campus) has not other revenues and additions.			
Related Screens:	Revenues Part 3			
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
<b>Screen: Expenses Part 2</b>				

Screen Entry	The total expenses and deductions per student FTE in Part C, line 21 (158,717) is outside the expected range of between 6,000 and 120,000 when compared with other similar institutions. Please correct your data or explain. (Error #5242)	Explanation	Yes	
Reason:	Amount in 2019 is correct. It was caused by the increase in the allocation of the pension expense as per GASB No. 68.			
Related Screens:	Expenses Part 2			
<b>Screen: Pension and Postemployment Benefits Other than Pension (OPEB)</b>				
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason:	Overridden by administrator. Pension and Other Postemployment Benefist (OPEB), the OPEB amounts in 2019 should be zero at each campus of the University of Puerto Rico because the System administration office (UPR _ Administration Central P2431603) absorbs all the OPEB liability, expense and deferrals for the campuses. SSR			
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason:	Overridden by administrator. Pension and Other Postemployment Benefist (OPEB), the OPEB amounts in 2019 should be zero at each campus of the University of Puerto Rico because the System administration office (UPR _ Administration Central P2431603) absorbs all the OPEB liability, expense and deferrals for the campuses. SSR			
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Screen Entry	The amount reported is outside the expected range of between 18,406,585 and 38,229,061 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Amount in 2019 is correct and it is based on an actuarial report prepared by external consultant which is allocated to the campus based on the proportion of its contributions to the pension plan to total contributions made by all campuses of the University of Puerto Rico. The decrease in 2019 mainly resulted from recognition of beginning deferred outflows of resources related to changes in assumptions and other inputs as pension expense.			