



GOVERNMENT OF PUERTO RICO
Department of the Treasury

Requirement 1(E)

**Summary of Bank Account Balances for the Government of Puerto Rico and its
Instrumentalities**

Information as of Aug 31, 2022

September 30, 2022

Disclaimer

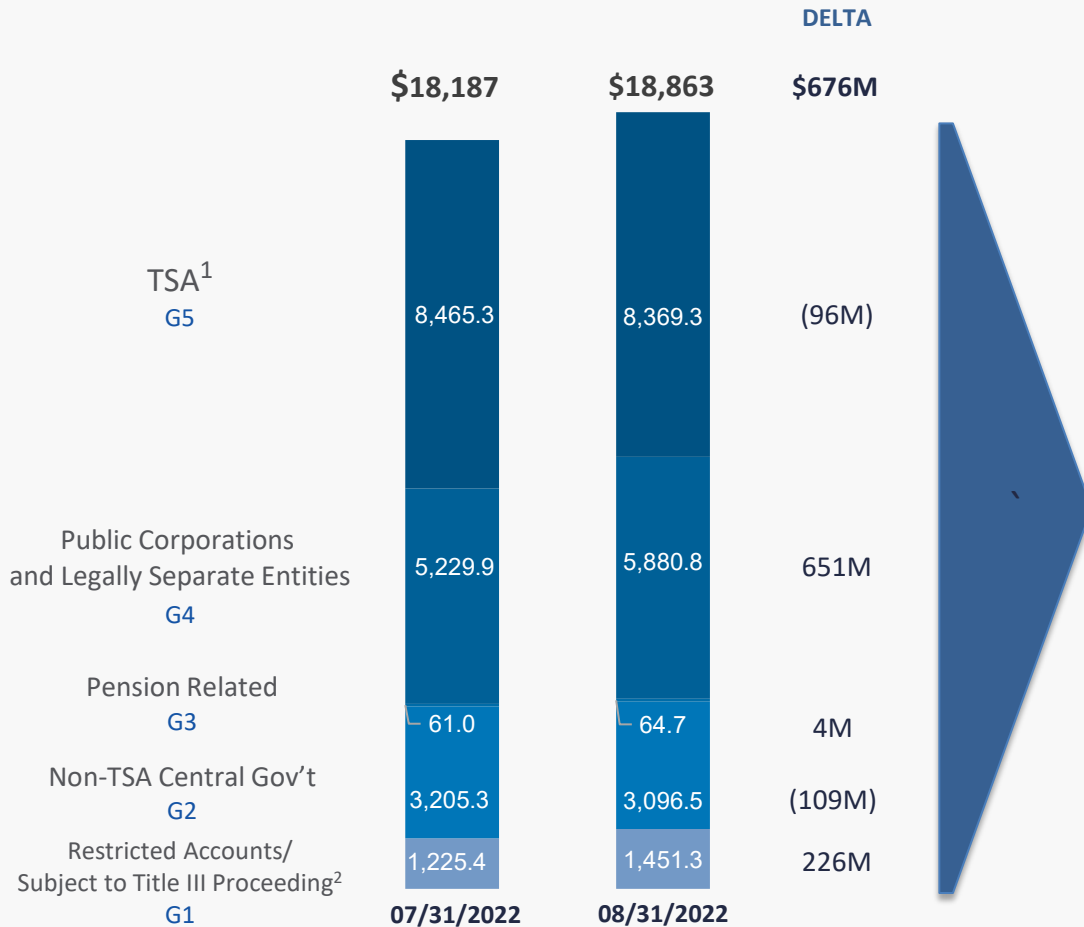
- This presentation was prepared and is being published by the Puerto Rico Department of Treasury (“Hacienda”) as part of the ongoing evaluation of financial matters of the Government of Puerto Rico, including certain of its public corporations and its instrumentalities (the “Government”). The information contained herein provides the cash balances of Government accounts as of the dates indicated but is not intended to provide an analysis of the source of these funds or their adequacy to satisfy the Government’s liquidity needs. Government creditors and other third parties should not rely on this information to make any investment decision regarding securities issued by the Government or any instrumentality thereof.
- The account balances included herein are based on information Hacienda obtained from governmental instrumentalities and financial institutions as of the dates indicated as part of an ongoing review of the bank accounts and balances of the Government and its instrumentalities. Hacienda has not validated all the information received and, as a result, cannot and does not assume any responsibility for the accuracy of such information. As additional information becomes available and the validation process is completed, there could be material changes to the information contained herein.
- The account balances included herein are provided to show the cash position as of specific dates, and this presentation does not purport to provide, nor take into consideration, any changes since such dates. Such balances are expected to change, potentially materially, on a day-to-day basis based on, among other things, the financial needs of the Government and its instrumentalities, as well as judicial determinations regarding such funds.
- The information contained herein regarding the restricted or unrestricted nature of any cash balance is preliminary and subject to further analysis.
- The account balances included herein have not been confirmed through 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.
- This document does not constitute an audit of compliance with any Federal law, rule, or regulation.
- 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.

Disclaimer (cont'd.)

- Hacienda, the Government, and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government, the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein, and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including, without limitation, consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of or reliance upon this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms described in the “Disclaimer” slides.
- 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.
- The Parties do not undertake any duty to update the information contained herein.

Executive Summary

\$ in US millions



Key takeaways:

- Overall balance of reported accounts increased by approximately \$676M from Jul 31th to Aug 31st.
- Mainly driven by:
 - (\$96M) decrease in central government's Treasury Single Account balance ("TSA¹")
 - \$651M increase in public corporations and legally separated entities
 - (\$109M) decrease in central government's Non-TSA accounts
 - \$226M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA²
 - \$4M increase in pension-related

Footnotes:

1 – Includes TSA Sweep Account

2 – This category previously included certain funds subject to restrictions in connection with Title III cases for which plans of adjustment have now been confirmed and substantially consummated.

Executive Summary (cont'd.)

- Hacienda identified government bank accounts and their balances to obtain a comprehensive view of the cash position of the Government. Requests were sent to governmental instrumentalities, the Office of the Commissioner of Financial Institutions (“OCIF”) and various commercial banks.
- Based on the information obtained, Hacienda prepared an inventory of bank accounts across governmental instrumentalities, including those outside the scope of the fiscal plan submitted to the Financial Oversight and Management Board for Puerto Rico (“FOMB”).
- The exercise and the inventory described in this presentation obtained information on +800 bank accounts. Hacienda now has centralized access to bank account information for most of the Government.
- Hacienda conducted this process in discussion with the FOMB and its advisors and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, AAFAF commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAF commenced reporting on month-end cash balance position of the bank accounts included in this presentation to provide additional transparency.
- The information presented excludes certain funds as set forth in the “Excluded Funds” slide.

Excluded Funds

Agency	Description
Legislative Branch	<ul style="list-style-type: none"><li data-bbox="830 314 1852 428">▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.
Judicial Branch	<ul style="list-style-type: none"><li data-bbox="830 514 1852 656">▪ The Puerto Rico Judicial Branch receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations. The Judicial Branch also holds funds in custody related to legal proceedings.
Municipal Funds	<ul style="list-style-type: none"><li data-bbox="830 742 1852 856">▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.
Government Development Bank	<ul style="list-style-type: none"><li data-bbox="830 956 1852 1071">▪ GDB was the subject of a Qualifying Modification which went effective on November 29, 2018. No funds either held by GDB or transferred to any entity as a result of the Qualifying Modification are accounted for herein.
Investment Accounts	<ul style="list-style-type: none"><li data-bbox="830 1185 1852 1299">▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).

Bank Account Balances for the Government and its Instrumentalities

\$ in US millions		<i>Balance as of</i>		<i>Notes</i>
<i>Revised Grouping</i>	<i>7/31/2022</i>	<i>8/31/2022</i>		
G5	TSA	8,166.9	7,973.2	<ul style="list-style-type: none"> Reported on a weekly basis on AAFAF's website.
G5	TSA Sweep	298.4	396.0	<ul style="list-style-type: none"> TSA sweep includes the Gen Tax sweep account which holds unreconciled general fund revenues and the SUT sweep account which holds unreconciled SUT amounts. Both accounts are regularly swept into the TSA or other accounts as described on the following slide.
G3	Pension Related	61.0	64.7	<ul style="list-style-type: none"> Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of two (2) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems. \$42M in accounts for employee loans repayment issued by the ERS and TRS.
G2	Central Gov't Non-TSA	3,205.3	3,096.5	<ul style="list-style-type: none"> \$1,147M American Rescue Plan Act Federal Funds. \$275 Cares Act COVID-19 related Federal Funds. \$562M Federal funds administered by the Public Housing Administration. \$112M in Emergency Rental Assistance Program. PR Unemployment Trust Fund at US Treasury of \$365M. \$152M lottery related funds. \$90M under Child Support Administration. (more detail on Slide 9)
G4	COFINA	21.7	21.7	<ul style="list-style-type: none"> The balance shown on the COFINA accounts as of 8/31/22 reflects operational funds post-effectiveness of the COFINA Plan.
G1	PREPA	1,034.6	1,227.6	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	922.2	1,055.2	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	190.8	223.7	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	438.8	440.9	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	102.9	615.5	<ul style="list-style-type: none"> State and Federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps & Legally Separate Entities	3,744.2	3,747.5	<ul style="list-style-type: none"> Government entities with autonomous fiscal authority established by law. Slides 16 and 19 include an overview of the entities and balances.
TOTAL		\$18,187M	\$18,863M	

TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

Grouping Subcategory	Balance as of		Notes
	7/31/2022	8/31/2022	
TSA	8,166.9	7,973.2	<ul style="list-style-type: none"> The TSA is the Government's main operational bank account in which a majority of receipts from governmental funds are deposited and from which most expenses are disbursed. It includes tax collections, charges for services, intergovernmental collections, as well as other receipts and deposits.
TOTAL	\$8,167M	\$7,973M	

TSA Sweep Accounts:

SUT	30.8	19.5	<ul style="list-style-type: none"> Account used for consolidated receipts of Sales and Use Tax. Balances are swept on a daily basis into accounts held by the trustee of the COFINA bonds, the General Fund and/or the Municipal Administration Fund.
Gen Tax	267.6	376.5	<ul style="list-style-type: none"> SURI GenTax Account. Balances are swept periodically to the TSA each month upon completion of reconciliations for distribution.
TOTAL	\$298M	\$396M	

Pension Related:

Employee Withholding	61.0	64.7	<ul style="list-style-type: none"> Accounts classified as 'Other PR Treasury Custody Accounts' grouped as Pension Related, mainly comprised of bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems. \$43M in accounts for employee loans repayment issued by the ERS and TRS.
TOTAL	\$61M	\$65M	

Central Government – Non-TSA

\$ in US millions

Central Government Entity	Balance as of		Notes
	7/31/2022	8/31/2022	
Public Housing Administration	569.4	562.5	<ul style="list-style-type: none"> PHA accounts include grants of Federal funds received to finance Public Housing Programs and their operations.
Other Treasury Custody Accounts	1,682.7	1,556.0	<ul style="list-style-type: none"> Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	483.5	489.9	<ul style="list-style-type: none"> DLHR accounts include operational accounts and other funds as follows: <ul style="list-style-type: none"> – \$365M PR Unemployment Trust Fund at US Treasury. – Work Opportunity Incentive Fund to finance an incentive program to promote job creation. – Contribution Trust Fund from employers’ receipts used to pay claims to employees. – Act No. 15 special revenues for operations.
Child Support Administration	91.6	89.8	<ul style="list-style-type: none"> Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	29.2	37.1	<ul style="list-style-type: none"> Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	21.9	12.6	<ul style="list-style-type: none"> DOH accounts include grants of Federal funds received to finance Public Housing Programs and their operations.
DDEC	83.3	71.4	<ul style="list-style-type: none"> DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, Film Program and Federal funds.
9-1-1 Services	53.0	53.3	<ul style="list-style-type: none"> 9-1-1 Services account represents their operational account from special revenues (Act 144-1994).
Other Non-TSA Entities	190.6	141.5	<ul style="list-style-type: none"> Description included in Appendix B.
TOTAL	\$3,205M	\$3,096M	

\$ in US millions	<i>Bank Balance as of</i>	
	<i>7/31/2022</i>	<i>8/31/2022</i>
COFINA - Post-effectiveness of the Plan of Adjustment	\$21.7M	\$21.7M

- The Puerto Rico Sales Tax Financing Corporation (“COFINA”) was created pursuant to Act No. 91-2006, as amended, and, prior to the commencements of its Title III proceeding, had issued bonds payable solely from a portion of the sales and use tax imposed by the Government on qualified transactions.
- Sales and use tax collections are consolidated at an account at Banco Popular de Puerto Rico (“BPPR”).
- The United States District Court for the District of Puerto Rico confirmed the Third Amendment Title III Plan of Adjustment of the Debts of Puerto Rico Sales Tax Financing Corporation (the “COFINA Plan”) by amended order dated February 5, 2019. The COFINA Plan became effective on February 12, 2019.
- Given the resolution of ownership of future SUT by the COFINA Plan, COFINA bank account balances held by the trustee (other than operational or other unrestricted funds) are not included in this summary.
- The balance shown on the COFINA accounts reflects operational funds post-effectiveness of the COFINA Plan.

Restricted Accounts / Subject to Title III Proceedings - PREPA

\$ in US millions			
<i>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>7/31/2022</i>	<i>8/31/2022</i>	
Operating	863.8	857.9	<ul style="list-style-type: none"> Decrease due to negative operating cash flow primarily due to continued high fuel prices and timing of operating disbursements
Segregated	0.0	0.0	<ul style="list-style-type: none"> No significant change from prior month
FEMA	88.1	286.8	<ul style="list-style-type: none"> Increase due to the receipt of earthquake related FEMA proceeds and working capital advances for permanent work projects
Insurance (Restricted)	36.8	36.8	<ul style="list-style-type: none"> No significant change from prior month
Construction & Other Restricted	28.8	28.9	<ul style="list-style-type: none"> No significant change from prior month
US Bank Accounts	17.2	17.2	<ul style="list-style-type: none"> No significant change from prior month
TOTAL	\$1,035	\$1,228	

\$ in US millions

Bank Balances as of

Grouping Subcategory	7/31/2022	8/31/2022	Notes
Operational Accounts	\$321.40	\$329.30	<ul style="list-style-type: none"> ▪ Increase of \$7.9M in operational account balances is primarily due to an increase of \$13.0M in the concentration account; partially offset by decrease of 11.1M in the FEMA account. ▪ Approximately \$288.5M, or 88% of UPR operational funds are held in five (5) accounts, \$162.9M of which are restricted: <ul style="list-style-type: none"> ▪ \$83.2M in concentration account (\$40.5M internally restricted), ▪ \$77.7M in money market account, (\$6.1M internally restricted), ▪ \$75.2M in market value of a securities account (\$63.8M internally restricted)¹, ▪ \$34.3M in hurricane insurance proceeds account (restricted), ▪ \$18.0M in RUM CARES Act account (restricted) ▪ Approximately \$40.8M is in sixty (60) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (all restricted).
Component Units Accounts	\$69.80	\$59.80	<ul style="list-style-type: none"> ▪ Decrease of \$10.0M in component unit account balances is primarily due to a decrease of \$9.7M in the Retirement Systems accounts. ▪ \$25.4M in 2 restricted accounts related to Retirement Systems, ▪ \$19.5M in 6 accounts at <i>Servicios Médicos Universitarios, Inc</i> (SMU) (\$13.6M restricted), ▪ \$13.1M in 12 restricted accounts at <i>DUI</i> (\$13.0M <i>DUI</i> Debt Service), ▪ \$.9M in 1 restricted account at <i>University of Puerto Rico Parking System Inc.</i>, ▪ \$0.6M in 1 restricted account at Research Center for Molecular Sciences, ▪ \$0.3M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).
Bond Sinking Fund Accounts	\$47.60	\$51.70	<ul style="list-style-type: none"> ▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$439M	\$441M	<ul style="list-style-type: none"> ▪ 07/31/22: \$319.1M Restricted (\$209.0M operational; \$62.4M CUs; \$47.6M bonds), or 72.7%. ▪ 08/31/22: \$308.4M Restricted (\$203.4M operational; \$53.1M CUs; \$51.7M bonds), or 70.0%.

In general, the unrestricted account balances in operational accounts are used as working capital for payments of the ordinary obligations of the University, which are not subsidized by other sources.

Footnote:

1 - UPR purchased T-Bills with monies from the BPPR money market account with maturities of less than 90 days, most of which has been earmarked for Capital Expenditure projects.

PRASA

\$ in US millions

Grouping Subcategory	Balance as of		Notes
	07/31/2022	08/31/2022	
Debt Service Accounts	20.50	40.90	<ul style="list-style-type: none"> Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.
Debt Service Reserve	91.60	91.60	<ul style="list-style-type: none"> Debt service required as requested by the MAT for 2008 Bonds.
Operating Reserve	197.40	197.70	<ul style="list-style-type: none"> To cover the operating reserve fund for current expenses as required per the MAT. Include the balance in the Rate Stabilization Fund Account. Equivalent to three months of Operating Expense Funds.
Current Expense Fund	284.80	305.70	<ul style="list-style-type: none"> Cash and cash equivalents for payment of operating expenses.
Revenue Fund	8.60	10.90	<ul style="list-style-type: none"> To fund trust reserves with amounts held in deposit following the MAT priority schedule (Sr. Debt Service, Sr. Sub Debt Service, Current Expense Fund, Operating Reserve and Capital Improvement Fund).
Capital Improvement	62.80	46.20	<ul style="list-style-type: none"> Balance to pay for capital improvement investments deposited on a fund held by the Trust.
Construction Fund	175.40	180.10	<ul style="list-style-type: none"> To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.
Disaster Recovery	77.80	178.80	<ul style="list-style-type: none"> Proceeds in accounts for Disaster Recovery Efforts. Monies includes Insurance proceeds and FEMA Public Assistance Program.
Compliance Escrow	3.30	3.30	<ul style="list-style-type: none"> Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	\$922M	\$1,055M	

Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in US millions

Grouping Subcategory	Balance as of		Notes
	7/31/2022	8/31/2022	
Operational	13.6	36.7	<ul style="list-style-type: none"> Includes construction and operational accounts. This bank account is the main deposit account for HTA. Funds from this account are commonly transferred to other HTA bank accounts to cover operational expenses, including payroll accounts for payroll, payroll taxes, and discounts. The increase of (+\$23.1M) is primarily due to the net effect of operating and intra-government receipts (+\$46.8M) offsetting operating expenses other than payroll (-\$14.4M) and transfers from the Operational Account (-\$9.3M) during the month.
Payroll	7.0	5.0	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The decrease of (-\$2.0M) is primarily due to net effect of payroll and payroll taxes payments (-\$2.9M) offsetting transfers from the Operational Account (+\$0.9M) for the month of August.
Federal Funds	15.1	16.0	<ul style="list-style-type: none"> HTA receives federal funds from the Federal Highway Administration (“FHWA”) and the Federal Transit Administration (“FTA”) and uses those funds to spend on FHWA and FTA earmarked infrastructure projects. The increase of (+\$0.9M) approx. is primarily due to net effect of FHWA and FTA inflows (+\$27.3M) offsetting federal CapEx spending (-\$18.4M) and transfers from/to other accounts (-\$8.0M) during the month.
Reserve	155.1	166.0	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The increase of (+\$10.9M) is primarily due to bank transfers made during the month. Of this balance \$94.5M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.
BNY Accounts (Debt Issuance)	0	0	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$191M	\$224M	

ASES

\$ in US millions			
Grouping Subcategory	Balance as of		Notes
	7/31/2022	8/31/2022	
Premium Payments Account	41.3	123.6	<ul style="list-style-type: none"> The Premium Payments Account receives monies from Federal reimbursement and General Fund appropriations funding sources, which are used to make MCO premiums payments.
Control Account	61.7	491.9	<ul style="list-style-type: none"> The Control Account receives monies from the Rebates and Operational accounts, and makes disbursements for MCO premiums, and general overhead and payroll expenses. While premiums payments are relatively constant month to month, there are often timing delays in receipt of Federal reimbursement monies, which can cause large swings in cash balances.
Rebates and Operational Accounts	-	-	<ul style="list-style-type: none"> The Operational account receives monies from General Fund appropriations when received by ASES and additional \$4M to \$5M from Federal administrative reimbursements. Each day cash is swept into the control accounts, which brings balance to zero in Operational Account. The Rebate Account operates the same way in that monies are swept from it to Control Account.
TOTAL	\$103M	\$615M	

Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>7/31/2022</i>	<i>8/31/2022</i>	
PC or Legally Separate Entity			
State Insurance Fund Corporation	618.8	717.2	<ul style="list-style-type: none"> Almost all of the balances include unrestricted operational accounts for premium collections and concentration purposes. The remaining balance consists of reserve and operational pass-through accounts.
Automobile Accident Compensation Administration	198.1	185.9	<ul style="list-style-type: none"> The majority of these funds represent investment reserves for the purposes of meeting future benefit payments, a standard operating procedure of insurance providers. The remaining amounts are mostly used for operational expenses.
Tourism Company	137.0	147.9	<ul style="list-style-type: none"> Operational accounts at Tourism Co.
Agricultural Enterprises Development Administration	89.8	86.0	<ul style="list-style-type: none"> The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.
Housing Financing Authority	490.1	314.9	<ul style="list-style-type: none"> A portion of the balances are composed of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts. ARPA fund in the amount of \$76M were received from the Central Government during December.
Industrial Development Company	71.7	79.1	<ul style="list-style-type: none"> Most of these funds are deposited for specific uses including, but not limited to incentive payments established by law, capital expenditures, and other operational reserves. Remaining funds are mostly used for PRIDCO and Rums of PR operating expenses.
Other Public Corporations	2,138.6	2,216.6	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$3,744M	\$3,748M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to the previously reported balances on prior monthly disclosure: Aug 31st balances.

(7/31/2022 updated balances, reported in the previous cash disclosure, \$ in US millions)

\$ in US Millions	TSA	TSA Sweep	Pension related	Central Government - Non TSA	COFINA	Other Restricted Title III Accounts	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
Reported 7/31/22 Balances	8,167	298	61	3,204	22	-	1,035	877	191	439	103	3,621	18,017
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	1 ¹	-	-	-	45 ²	-	-	-	123 ³	170
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 7/31/22 Balances	8,167	298	61	3,205	22	-	1,035	922	191	439	103	3,744	18,187

Footnotes:

1 – Department of Labor previously reported numbers were preliminary, and restatement to final numbers is included herein.

2 – PRASA previously reported numbers were preliminary, and restatement to final numbers is included herein.

3 – ERS and PR Investment Fund previously reported numbers were preliminary, and restatement to final numbers is included herein.

Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>7/31/2022</u>	<u>8/31/2022</u>	<u>DELTA</u>
Electronic Lottery	\$ 116,354	\$ 132,810	\$ 16,456
Traditional Lottery	13,068	19,222	6,153
Office of the Comptroller	10,788	10,165	(623)
Environmental Quality Board	12,412	11,190	(1,222)
Inspector General	7,156	7,341	185
Department of Correction and Rehabilitation	7,432	5,604	(1,828)
Families and Children Administration	477	492	15
Other	3,807	3,743	(64)
Office of Government Ethics	3,668	3,648	(20)
Institute of Forensic Sciences	3,488	3,724	236
Telecommunication's Regulatory Board	2,900	2,442	(457)
Institute of Statistics	2,429	2,463	34
Office of the Special Independent Prosecutor	2,207	2,233	27
Department of Education	1,520	1,322	(198)
Puerto Rico National Guard	1,115	1,540	425
Department of the Family	433	688	255
Office of Socioeconomic Development	1,240	1,210	(31)
Ponce	62	43	(18)
Commonwealth Election Commission	-	250	250
Administration for Socioeconomic Development of the Family	68	105	37
Department of Consumer Affairs	9	14	5
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	1	5	4
Total	\$ 190,634	\$ 210,255	\$ 19,621

Appendix C: Other Public Corporations and Legally Separate Entities

<i>\$ in '000s</i>	Entity Name	<i>Balance as of</i>		
		7/31/2022	8/31/2022	DELTA
	Infrastructure Financing Authority	\$ 415,965	\$ 414,818	\$ (1,147)
	Fiscal Agency and Financial Advisory Authority	279,288	252,783	(26,505)
	Government Employee and Judiciary Retirement System Administration	199,427	211,658	12,232
	Fondo Equiparacion	112,970	171,303	58,332
	Ports Authority	132,359	133,038	679
	Medical Services Administration	118,778	121,675	2,897
	Public Buildings Authority	103,963	92,521	(11,442)
	Financial Oversight Board	92,817	89,626	(3,192)
	COR3	94,673	87,989	(6,684)
	Convention Center District Authority	70,558	73,295	2,737
	Land Administration	61,200	72,557	11,357
	Integrated Transport Authority	21,151	52,427	31,276
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	37,724	48,654	10,930
	Department of Economic Development and Commerce	47,198	48,037	838
	Comprehensive Cancer Center	47,858	47,480	(378)
	GO Redemption Fund	41,558	41,558	-
	Land Authority	39,571	39,708	138
	Institute of Puerto Rican Culture	37,931	37,841	(90)
	Public Private Partnership Authority	29,651	34,505	4,854
	Economic Development Bank	24,025	23,151	(874)
	Energy Commission	23,337	21,718	(1,619)
	PR Science, Technology and Research Trust	19,579	18,204	(1,375)
	Other	14,642	14,731	89
	National Guard Institutional Trust	13,654	13,588	(66)
	Fine Arts Center Corporation	10,366	9,523	(843)
	Conservatory of Music	8,605	8,896	290
	Musical Arts and Stagecraft Corporation	8,205	8,254	49
	Farm Insurance Corporation	10,450	7,925	(2,525)
	Public Broadcasting Corporation	7,152	6,111	(1,041)
	Martin Peña Canal ENLACE Project Corporation	5,031	4,566	(465)
	School of Plastic Arts	2,334	3,343	1,009
	Authority for the Redevelopment of the Roosevelt Roads Naval Station	1,796	1,748	(47)
	Company for the Integral Development of Cantera's Peninsula	1,335	1,345	10
	Teacher's Retirement System	2,491	1,039	(1,453)
	Culebra Conservation and Development Authority	642	666	24
	Center for Research, Education and Medical Services for Diabetes	355	370	15
		\$ 2,138,639	\$ 2,216,648	\$ 78,009