



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 Jan 31, 2023*

**February 28, 2023**

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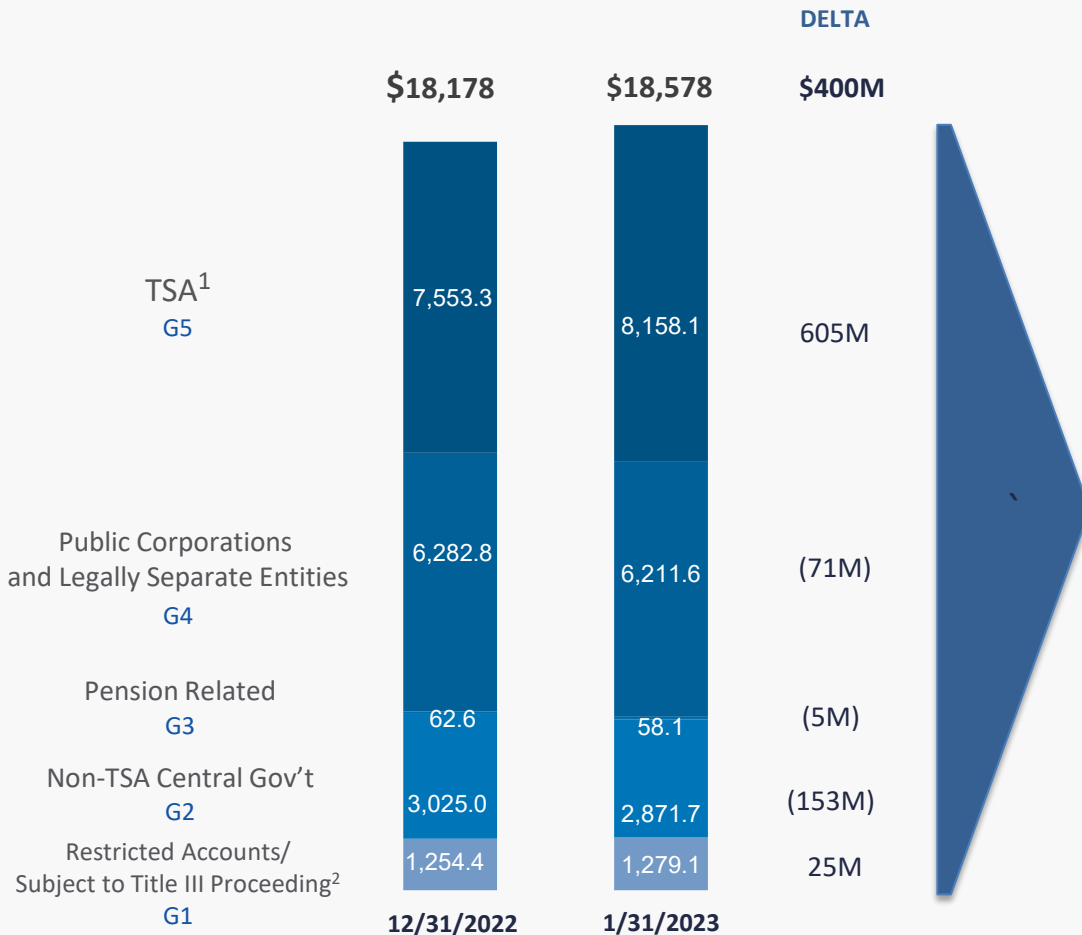
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# Executive Summary

\$ in US millions



### Key takeaways:

1. Overall balance of reported accounts increased by approximately \$400M from Dec 31<sup>st</sup> to Jan 31<sup>st</sup>.
2. Mainly driven by:
  - a) \$605M increase in central government's Treasury Single Account balance ("TSA<sup>1</sup>")
  - b) (\$153M) decrease in central government's Non-TSA accounts
  - c) (\$71M) decrease in public corporations and legally separated entities
  - d) \$25M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA<sup>2</sup>
  - e) (\$5M) decrease 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.)

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- 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, AAFAP commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAP 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
<b>Legislative Branch</b>	<ul style="list-style-type: none"><li>▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.</li></ul>
<b>Judicial Branch</b>	<ul style="list-style-type: none"><li>▪ 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.</li></ul>
<b>Municipal Funds</b>	<ul style="list-style-type: none"><li>▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.</li></ul>
<b>Government Development Bank</b>	<ul style="list-style-type: none"><li>▪ 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.</li></ul>
<b>Investment Accounts</b>	<ul style="list-style-type: none"><li>▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).</li></ul>

# 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>12/31/2022</i>	<i>1/31/2023</i>		
G5	TSA	6,722.3	7,311.1	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
G5	TSA Sweep	831.0	847.0	<ul style="list-style-type: none"> <li>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.</li> </ul>
G3	Pension Related	62.6	58.1	<ul style="list-style-type: none"> <li>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.</li> <li>\$53M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
G2	Central Gov't Non-TSA	3,025.0	2,871.7	<ul style="list-style-type: none"> <li>\$938M American Rescue Plan Act Federal Funds.</li> <li>\$215M Cares Act COVID-19 related Federal Funds.</li> <li>\$621M Federal funds administered by the Public Housing Administration.</li> <li>\$50M in Emergency Rental Assistance Program.</li> <li>PR Unemployment Trust Fund at US Treasury of \$346M.</li> <li>\$146M lottery related funds.</li> <li>\$88M under Child Support Administration.</li> <li>(more detail on Slide 9)</li> </ul>
G4	COFINA	21.7	2.2	<ul style="list-style-type: none"> <li>The balance shown on the COFINA accounts as of 1/31/23 reflects operational funds post-effectiveness of the COFINA Plan.</li> </ul>
G1	PREPA	1,059.7	1,079.2	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
G4	PRASA	1,120.1	1,109.6	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
G1	HTA	194.7	199.8	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
G4	UPR	388.0	380.1	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
G4	ASES	976.3	742.4	<ul style="list-style-type: none"> <li>State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>
G4	Other Public Corps & Legally Separate Entities	3,773.9	3,977.3	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Slides 16 and 19 include an overview of the entities and balances.</li> </ul>
<b>TOTAL</b>		<b>\$18,178M</b>	<b>\$18,578M</b>	

## TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

<i>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>12/31/2022</i>	<i>1/31/2023</i>	
TSA	6,722.3	7,311.1	<ul style="list-style-type: none"> <li>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.</li> <li>It includes tax collections, charges for services, intergovernmental collections among other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>6,722M</b>	<b>\$7,311M</b>	

### TSA Sweep Accounts:

SUT	11.6	42.0	<ul style="list-style-type: none"> <li>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.</li> </ul>
Gen Tax	819.4	805.0	<ul style="list-style-type: none"> <li>SURI GenTax Account. Balances are swept periodically to the TSA each month upon completion of reconciliations for distribution.</li> </ul>
<b>TOTAL</b>	<b>\$831M</b>	<b>\$847M</b>	

### Pension Related:

Employee Withholding	62.6	58.1	<ul style="list-style-type: none"> <li>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.</li> <li>\$53M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$63M</b>	<b>\$58M</b>	



# Central Government – Non-TSA

\$ in US millions			
<b>Central Government Entity</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>12/31/2022</b>	<b>1/31/2023</b>	
Public Housing Administration	623.5	620.9	<ul style="list-style-type: none"> <li>PHA accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>
Other Treasury Custody Accounts	1,339.8	1,218.7	<ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	471.5	483.5	<ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follows:               <ul style="list-style-type: none"> <li>– \$346M PR Unemployment Trust Fund at US Treasury.</li> <li>– Work Opportunity Incentive Fund to finance an incentive program to promote job creation.</li> <li>– Contribution Trust Fund from employers’ receipts used to pay claims to employees.</li> <li>– Act No. 15 special revenues for operations.</li> </ul> </li> </ul>
Child Support Administration	89.1	87.9	<ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	32.0	28.4	<ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	27.1	34.2	<ul style="list-style-type: none"> <li>DOH accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>
DDEC	137.2	122.7	<ul style="list-style-type: none"> <li>DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, film program and Federal funds.</li> </ul>
9-1-1 Services	55.7	56.3	<ul style="list-style-type: none"> <li>9-1-1 Services account represents their operational account from special revenues (Act 144-1994).</li> </ul>
Other Non-TSA Entities	249.2	219.0	<ul style="list-style-type: none"> <li>Description included in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,025M</b>	<b>\$2,872M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<i>12/31/2022</i>	<i>1/31/2023</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$21.7M</b>	<b>\$2.2M</b>

- A new investment account was opened in CONFINA for \$19.5M. This report excludes investments accounts.
- 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			
<b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>12/31/2022</b>	<b>1/31/2023</b>	
Operating	722.8	726.3	<ul style="list-style-type: none"> <li>Increase due to break-even operating cash flow and transfers in from the Hurricane Maria Insurance Account</li> </ul>
Segregated	0.0	0.0	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
FEMA	285.0	290.3	<ul style="list-style-type: none"> <li>Increase due to the receipt of FEMA proceeds</li> </ul>
Insurance (Restricted)	5.3	15.9	<ul style="list-style-type: none"> <li>Net increase due to Hurricane Maria insurance proceeds partially offset by transfers to the Operating Accounts</li> </ul>
Construction & Other Restricted	29.0	29.1	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
US Bank Accounts	17.2	17.2	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
<b>TOTAL</b>	<b>\$1,059M</b>	<b>\$1,079M</b>	

\$ in US millions

## Bank Balances as of

Grouping Subcategory	12/31/2022	1/31/2023	Notes
Operational Accounts	\$269.6	\$263.9	<ul style="list-style-type: none"> <li>▪ Decrease of \$5.6M in operational account balances is primarily due to a decrease of \$11.1M in the concentration account.</li> <li>▪ Approximately \$228.1M, or 86% of UPR operational funds are held in five (5) accounts, \$163.5M of which are restricted:                             <ul style="list-style-type: none"> <li>▪ \$77.2M in money market account, (\$6.3M internally restricted),</li> <li>▪ \$76.2M market value of a securities account (\$58.8M internally restricted)<sup>1</sup>,</li> <li>▪ \$35.0M in hurricane insurance proceeds account (restricted),</li> <li>▪ \$26.2M in concentration account (\$21.9M internally restricted),</li> <li>▪ \$11.4M in RRP CARES Act account (restricted)</li> </ul> </li> <li>▪ Approximately \$35.8M is in sixty (61) active Banco Popular and UBS bank accounts managed by UPR and its units, which typically contain deposits of federal student aids (all restricted).</li> </ul>
Component Units Accounts	\$58.2	\$52.2	<ul style="list-style-type: none"> <li>▪ Decrease of \$6.0M in component unit account balances is primarily due to a decrease of \$5.6M in the in the Retirement Systems accounts.</li> <li>▪ \$16.3M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$17.6M in 6 accounts at <i>Servicios Médicos Universitarios, Inc</i> (SMU) (\$11.7M restricted),</li> <li>▪ \$14.4M in 12 restricted accounts at <i>DUI</i> (\$14.4M <i>DUI</i> Debt Service),</li> <li>▪ \$2.2M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.1M in 1 restricted account at University of Puerto Rico Parking System Inc.,</li> <li>▪ \$0.4M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).</li> </ul>
Bond Sinking Fund Accounts	\$60.3	\$64.0	<ul style="list-style-type: none"> <li>▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.</li> </ul>
<b>TOTAL</b>	<b>\$388M</b>	<b>\$380M</b>	<ul style="list-style-type: none"> <li>▪ 12/31/22: \$305.5M Restricted (\$194.4M operational; \$50.8M CUs; \$60.3M bonds), or 78.7%.</li> <li>▪ 1/31/23: \$278.9M Restricted (\$171.1M operational; \$43.8M CUs; \$64.0M bonds), or 73.4%.</li> </ul>

***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.***

### Footnotes:

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 millions	<b>Balance as of</b>		
<b>Grouping Subcategory</b>	<b>12/31/2022</b>	<b>01/31/2023</b>	<b>Notes</b>
Debt Service Accounts	118.1	64.0	<ul style="list-style-type: none"> <li>▪ Payment of principal and interest on senior and senior sub indebtedness due on January 1<sup>st</sup> and July 1<sup>st</sup> of each year.</li> </ul>
Debt Service Reserve	92.1	93.2	<ul style="list-style-type: none"> <li>▪ Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	205.8	207.7	<ul style="list-style-type: none"> <li>▪ 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.</li> </ul>
Current Expense Fund	251.6	267.4	<ul style="list-style-type: none"> <li>▪ Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	5.6	8.9	<ul style="list-style-type: none"> <li>▪ 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).</li> </ul>
Capital Improvement	10.2	8.0	<ul style="list-style-type: none"> <li>▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust.</li> </ul>
Construction Fund	186.4	179.7	<ul style="list-style-type: none"> <li>▪ To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.</li> </ul>
Disaster Recovery	247	277.4	<ul style="list-style-type: none"> <li>▪ Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program.</li> </ul>
Compliance Escrow	3.3	3.3	<ul style="list-style-type: none"> <li>▪ Established through Consent Decree and Transactional Agreements with the Department of Health.</li> </ul>

**TOTAL**

**\$1,120M**

**\$1,110M**

## Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in US millions			
Grouping Subcategory	Balance as of		Notes
	12/31/2022	1/31/2023	
Operational	18.5	7.1	<ul style="list-style-type: none"> <li>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. The decrease of (-\$11.4M) is primarily due to the net effect of operating expenses other than payroll (-\$34.5M), transfers from the Operational Account (-\$7.9M), partially offset by operating and intra-government receipts during the month (+\$31.0M).</li> </ul>
Toll-highway	9.3	7.8	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	2.5	4.2	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The increase of (+\$1.7M) is primarily due to net effect of transfers from the Operational Account (+\$4.4M), offsetting payroll and payroll taxes payments (-\$2.7M) for the month of January.</li> </ul>
Federal Funds	10.7	6.1	<ul style="list-style-type: none"> <li>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 decrease of (-\$4.6M) approx. is primarily due to net effect of federal capex spending (-\$5.3M) and transfers from/to other accounts (-\$3.0M). This was partially offset by FHWA and FTA inflows (+\$3.8M) during the month.</li> </ul>
Reserve	153.6	126.1	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The decrease of (-\$27.5M) is primarily due to bank transfers made during the month. Of this balance, \$65.5M represents operational cash reserved corresponding to "Commonwealth Transfer for Reserve" receipts.</li> </ul>
BNY Accounts (Debt Issuance)	0.01	48.6	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for debt issuance.</li> </ul>
<b>TOTAL</b>	<b>\$195M</b>	<b>\$200M</b>	

# ASES

\$ in US millions			
<b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>12/31/2022</b>	<b>1/31/2023</b>	
Premium Payments Account	119.3	123.9	<ul style="list-style-type: none"> <li>The Premium Payments Account receives monies from Federal reimbursement and General Fund appropriations funding sources, which are used to make MCO premiums payments.</li> </ul>
Control Account	857.0	618.5	<ul style="list-style-type: none"> <li>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.</li> </ul>
Rebates and Operational Accounts	-	-	<ul style="list-style-type: none"> <li>The Operational account receives monies from General Fund appropriations when received by ASES and additional \$4M to \$5M from Federal administrative reimbursements.</li> <li>Each day cash is swept into the control accounts, which brings balance to zero in Operational Account at the end of the month. The Rebate Account operates the same way.</li> </ul>
<b>TOTAL</b>	<b>\$976M</b>	<b>\$742M</b>	

## Other Public Corporations and Legally Separate Entities

PC or Legally Separate Entity	Balance as of		Notes
	12/31/2022	1/31/2023	
State Insurance Fund Corporation	717.4	858.2	<ul style="list-style-type: none"> <li>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.</li> </ul>
Automobile Accident Compensation Administration	152.1	198.5	<ul style="list-style-type: none"> <li>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.</li> </ul>
Tourism Company	172.9	184.5	<ul style="list-style-type: none"> <li>Operational accounts.</li> </ul>
Agricultural Enterprises Development Administration	85.1	86.6	<ul style="list-style-type: none"> <li>The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.</li> </ul>
Housing Financing Authority	460.4	455.6	<ul style="list-style-type: none"> <li>A portion of the balances are composed of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts.</li> </ul>
Industrial Development Company	88.2	89.7	<ul style="list-style-type: none"> <li>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 operating expenses.</li> </ul>
Other Public Corporations	2,100.6	2,104.3	<ul style="list-style-type: none"> <li>Description included in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$3,777M</b>	<b>\$3,977M</b>	



## Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to the previously reported balances on prior monthly disclosure: Dec 31<sup>st</sup> balances.

(12/31/2022 updated balances, reported in the previous cash disclosure, \$ in US millions)

<i>\$ in US Millions</i>	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 12/31/22 Balances	6,722	831	63	3,019	22	-	1,060	1,120	195	388	976	3,774	18,169
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	6 <sup>1</sup>	-	-	-	-	-	-	-	3 <sup>2</sup>	9
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 12/31/22 Balances	6,722	831	63	3,025	22	-	1,060	1,120	195	388	976	3,777	18,178

**Footnotes:**

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

2 – Land Authority, Martin Peña Canal Project Corporation, ERS and Authority for the Redevelopment of Roosevelt Roads Naval Station restatement numbers that are included herein.

## Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>12/31/2022</u>	<u>1/31/2023</u>	<u>DELTA</u>
Electronic Lottery	145,319	115,747	(29,572)
Traditional Lottery	34,562	30,704	(3,859)
Environmental Quality Board	12,793	12,098	(695)
Inspector General	10,049	10,873	824
Office of the Comptroller	9,389	9,478	90
Commonwealth Election Commission	7,059	7,138	78
Puerto Rico National Guard	5,279	5,141	(137)
Office of Government Ethics	3,502	3,546	45
Other	3,406	2,059	(1,346)
Institute of Forensic Sciences	3,251	4,550	1,298
Institute of Statistics	3,127	3,155	28
Telecommunication's Regulatory Board	2,983	3,266	284
Department of Correction and Rehabilitation	2,563	5,039	2,476
Office of the Special Independent Prosecutor	2,366	2,446	79
Office of Socioeconomic Development	1,156	1,132	(24)
Department of Education	1,099	968	(130)
Department of the Family	925	1,149	224
Families and Children Administration	116	240	124
Administration for Socioeconomic Development of the Family	92	117	24
Ponce	61	61	-
Energy Board	61	61	-
Department of Consumer Affairs	9	38	29
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	6	(0)
Department of Natural Resources	0	(0)	(0)
	<u>\$ 249,171</u>	<u>\$ 219,011</u>	<u>\$ (30,160)</u>

## Appendix C: Other Public Corporations and Legally Separate Entities

<i>\$ in '000s</i>	<i>Balance as of</i>		
<b>Entity Name</b>	<b><u>12/31/2022</u></b>	<b><u>1/31/2023</u></b>	<b><u>DELTA</u></b>
Infrastructure Financing Authority	479,117	489,906	10,789.0
Fiscal Agency and Financial Advisory Authority	202,844	199,713	(3,130.7)
Government Employee and Judiciary Retirement System Administration	167,641	170,422	2,781.3
Ports Authority	125,690	135,431	9,741.5
Medical Services Administration	124,663	100,070	(24,593.2)
Public Buildings Authority	118,464	130,744	12,279.7
GO Redemption Fund	114,367	-	(114,366.6)
COR3	87,263	144,059	56,795.8
Financial Oversight Board	85,932	88,925	2,993.9
Land Administration	78,518	80,072	1,553.7
Department of Economic Development and Commerce	56,146	54,228	(1,917.9)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	51,319	48,468	(2,851.1)
Convention Center District Authority	50,175	48,204	(1,971.0)
Land Authority	48,860	50,572	1,712.1
Public Private Partnership Authority	48,687	42,604	(6,082.7)
Integrated Transport Authority	35,452	41,788	6,335.4
Institute of Puerto Rican Culture	33,626	33,061	(565.3)
Economic Development Bank	32,166	31,563	(603.0)
Fondo Equiparacion	24,130	58,927	34,796.4
Comprehensive Cancer Center	20,595	22,519	1,924.5
Energy Commission	19,949	29,672	9,723.5
Fine Arts Center Corporation	14,802	14,830	28.5
National Guard Institutional Trust	13,785	13,680	(105.2)
Other	13,354	13,905	550.5
PR Science, Technology and Research Trust	13,106	17,189	4,083.2
Conservatory of Music	8,654	8,328	(325.9)
Musical Arts and Stagecraft Corporation	7,848	7,933	85.6
Public Broadcasting Corporation	6,449	5,972	(476.4)
Teacher's Retirement System	2,982	2,994	12.4
Farm Insurance Corporation	2,965	4,878	1,913.3
Center for Research, Education and Medical Services for Diabetes	2,645	2,654	8.6
Authority for the Redevelopment of the facilities of the Roosevelt Roads Naval Station	2,359	1,861	(498.5)
Martín Peña Canal ENLACE Project Corporation	1,952	2,050	97.5
School of Plastic Arts	1,933	4,855	2,922.2
Company for the Integral Development of Cantera's Peninsula	1,551	1,549	(2.7)
Culebra Conservation and Development Authority	608	641	32.7
	<b><u>\$ 2,100,596</u></b>	<b><u>\$ 2,104,267</u></b>	<b><u>\$ 3,671</u></b>