



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 March 31, 2023*

**May 1<sup>st</sup>, 2023**

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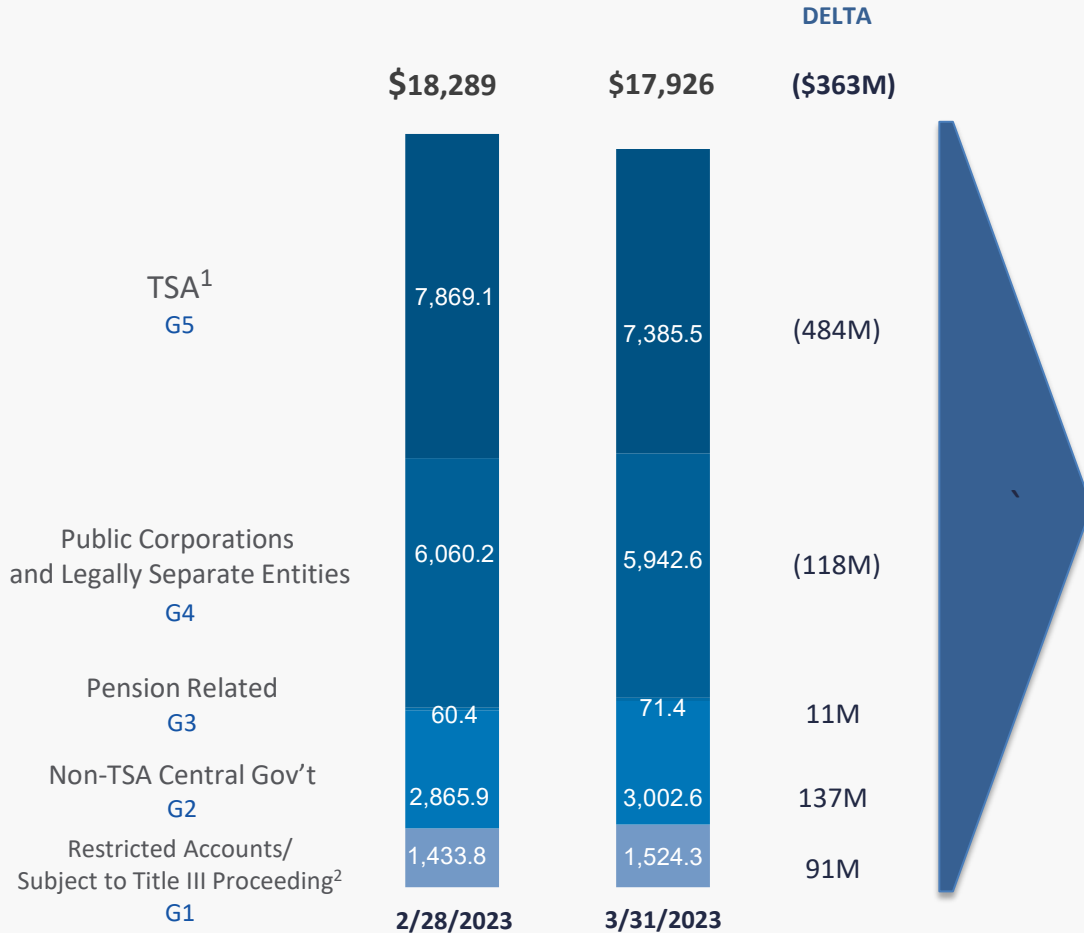
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# Executive Summary

\$ in US millions



## Key takeaways:

- Overall balance of reported accounts decreased by approximately (\$363M) from Feb 28<sup>st</sup> to Mar 31<sup>st</sup>.
- Mainly driven by:
  - (\$484M) decrease in central government's Treasury Single Account balance ("TSA<sup>1</sup>").
  - (\$118M) decrease in public corporations and legally separated entities.
  - \$137M increase in central government's Non-TSA accounts.
  - \$90M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA<sup>2</sup>.
  - \$11M 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.)

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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 +1,500 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, commenced the publishing of weekly cash flow reports for the TSA.
- On December 18, 2017, commenced the 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 listed in the next slide “Excluded Funds”.

## 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>2/28/2023</i>	<i>3/31/2023</i>		
G5	TSA	7,166.6	6,612.7	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
G5	TSA Sweep	702.5	772.7	<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	60.4	71.4	<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>\$66M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
G2	Central Gov't Non-TSA	2,865.9	3,002.6	<ul style="list-style-type: none"> <li>\$912M American Rescue Plan Act Federal Funds.</li> <li>\$747M Federal funds administered by the Public Housing Administration.</li> <li>\$215M Cares Act COVID-19 related Federal Funds.</li> <li>\$338M PR Unemployment Trust Fund at US Treasury.</li> <li>\$159M lottery related funds.</li> <li>\$102M under Child Support Administration.</li> <li>\$6M Emergency Rental Assistance Program.</li> <li>Refer to slide 9 for more details</li> </ul>
G4	COFINA	1.9	0.8	<ul style="list-style-type: none"> <li>The balance shown on the COFINA accounts as of 3/31/23 reflects operational funds post-effectiveness of the COFINA Plan.</li> </ul>
G1	PREPA	1,220.0	1,185.8	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
G4	PRASA	1,130.6	1,101.7	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
G1	HTA	213.9	338.5	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
G4	UPR	417.7	400.3	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
G4	ASES	523.2	499.5	<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	3,986.8	3,940.3	<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>\$18,289M</b>	<b>\$17,926M</b>	

## TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

<i>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>2/28/2023</i>	<i>3/31/2023</i>	
TSA	7,166.6	6,612.7	<ul style="list-style-type: none"> <li>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>\$7,167M</b>	<b>\$6,613M</b>	

### TSA Sweep Accounts:

SUT	56.0	9.5	<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> <li>SURI GenTax Account. Balances are swept periodically to the TSA each month upon completion of reconciliations for distribution.</li> </ul>
Gen Tax	646.5	763.2	
<b>TOTAL</b>	<b>\$703M</b>	<b>\$773M</b>	

### Pension Related:

Employee Withholding	60.4	71.4	<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>\$66M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$60M</b>	<b>\$71M</b>	



# Central Government – Non-TSA

\$ in US millions			
<b>Central Government Entity</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>2/28/2023</b>	<b>3/31/2023</b>	
Public Housing Administration	614.2	746.5	<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	1,209.1	1,181.1	<ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	478.5	470.2	<ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follows:               <ul style="list-style-type: none"> <li>– \$338M 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	91.4	101.6	<ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	29.7	51.5	<ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	37.7	23.7	<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	136.9	144.0	<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	56.0	54.3	<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	212.3	229.7	<ul style="list-style-type: none"> <li>Description included in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$2,866M</b>	<b>\$3,003M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<i>2/28/2023</i>	<i>3/31/2023</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$1.9M</b>	<b>\$0.8M</b>

- 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>2/28/2023</b>	<b>3/31/2023</b>	
Operating	778.4	574.6	<ul style="list-style-type: none"> <li>Decrease due to timing of operating disbursements and transfer of funds to the FEMA accounts</li> </ul>
Segregated	0.0	0.0	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
FEMA	355.1	521.9	<ul style="list-style-type: none"> <li>Increase primarily due to transfer of funds from the Operating accounts and the receipt of working capital advances from FEMA</li> </ul>
Insurance (Restricted)	39.7	42.5	<ul style="list-style-type: none"> <li>Increase due to Hurricane Maria insurance proceeds</li> </ul>
Construction & Other Restricted	29.2	29.5	<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>\$1,220M</b>	<b>\$1,186M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>2/28/2023</b>	<b>3/31/2023</b>	<b>Notes</b>
Operational Accounts	\$303.0	\$283.4	<ul style="list-style-type: none"> <li>▪ Decrease of \$19.6M in operational account balances is primarily due to a decrease of \$18.0M in the market value of securities account.</li> <li>▪ Approximately \$241.8M, or 85% of UPR operational funds are held in five (5) accounts, \$134.4M of which are restricted:                             <ul style="list-style-type: none"> <li>▪ \$91.1M in money market account, (\$6.3M internally restricted),</li> <li>▪ \$58.4M market value of a securities account (\$57.6M internally restricted)<sup>1</sup>,</li> <li>▪ \$35.2M in hurricane insurance proceeds account (30.6M restricted),</li> <li>▪ \$43.6M in concentration account (\$29.9M internally restricted),</li> <li>▪ \$13.5M in capital improvement program account (10.0M restricted)</li> </ul> </li> <li>▪ Approximately \$41.6M 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	\$46.9	\$45.4	<ul style="list-style-type: none"> <li>▪ Decrease of \$1.5M in component unit account balances is primarily due to a decrease of \$1.6M in the <i>Servicios Médicos Universitarios, Inc</i> (SMU) accounts.</li> <li>▪ \$9.5M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$16.3M in 6 accounts at <i>Servicios Médicos Universitarios, Inc</i> (SMU) (\$12.6M restricted),</li> <li>▪ \$15.5M in 12 restricted accounts at <i>DUI</i> (\$15.4M <i>DUI</i> Debt Service),</li> <li>▪ \$2.3M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.2M in 1 restricted account at University of Puerto Rico Parking System Inc.,</li> <li>▪ \$0.5M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).</li> </ul>
Bond Sinking Fund Accounts	\$67.8	\$71.5	<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>\$418M</b>	<b>\$400M</b>	<ul style="list-style-type: none"> <li>▪ 02/28/23: \$300.0M Restricted (\$194.4M operational; \$37.8M CUs; \$67.8M bonds), or 71.8%.</li> <li>▪ 03/28/23: \$251.2M Restricted (\$140.8M operational; \$38.9M CUs; \$71.5M bonds), or 62.8%.</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>2/28/2023</b>	<b>3/31/2023</b>	<b>Notes</b>
Debt Service Accounts	84.6	105.3	<ul style="list-style-type: none"> <li>Payment of principal and interest on senior and senior sub indebtedness due on due on January 1<sup>st</sup> and July 1<sup>st</sup> of each year.</li> </ul>
Debt Service Reserve	93.4	93.5	<ul style="list-style-type: none"> <li>Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	209.7	211.7	<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	284.1	219.7	<ul style="list-style-type: none"> <li>Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	8.8	16.9	<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	9.1	10.2	<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	160.9	150.6	<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	276.7	290.6	<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>

<b>TOTAL</b>	<b>\$1,131M</b>	<b>\$1,102M</b>
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## Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in US millions			
Grouping Subcategory	Balance as of		Notes
	2/28/2023	3/31/2023	
Operational	9.8	9.4	<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 accounts for payroll, payroll taxes, and discounts. The decrease of (-\$0.4M) is primarily due to the net effect of operating expenses other than payroll (-\$27.3M) and transfers from the Operational Account (-\$118.5M) offsetting operating and intra-government receipts (+\$112.3M) during the month.</li> </ul>
Toll-highway	6.0	2.5	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	0.8	2.1	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The increase of (+\$1.3M) is primarily due to net effect of transfers from the Operational Account (+\$10.8M) offsetting payroll and payroll taxes payments (-\$9.5M) for the month of March.</li> </ul>
Federal Funds	15.0	15.1	<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.</li> </ul>
Reserve	122.8	233.3	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The increase of (+\$110.5M) 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)	59.5	76.1	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for debt issuance.</li> </ul>
<b>TOTAL</b>	<b>\$214M</b>	<b>\$339M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>2/28/2023</b>	<b>3/31/2023</b>	
Premium Payments Account	202.6	233.8	<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	320.6	265.6	<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. There are often timing delays in premiums payments and the receipt of Federal reimbursement monies, which can cause large swings in cash balances.</li> </ul>
<b>TOTAL</b>	<b>\$523M</b>	<b>\$499M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions			
<i>PC or Legally Separate Entity</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>2/28/2023</i>	<i>3/31/2023</i>	
State Insurance Fund Corporation	863.9	854.7	<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	199.2	204.2	<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	168.5	172.4	<ul style="list-style-type: none"> <li>Operational accounts.</li> </ul>
Agricultural Enterprises Development Administration	86.4	85.2	<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	452.0	476.3	<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	91.9	95.1	<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	2,124.9	2,052.4	<ul style="list-style-type: none"> <li>Description included in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$3,987M</b>	<b>\$3,940M</b>	



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

Summary of updated balances to the previously reported balances on prior monthly disclosure: Feb 28<sup>st</sup> balances.

(2/28/2023 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 2/28/23 Balances	7,167	703	60	2,866	2	-	1,220	1,131	214	418	523	3,987	18,289
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 2/28/23 Balances	7,167	703	60	2,866	2	-	1,220	1,131	214	418	523	3,987	18,289

**Footnotes:**

1 – Public Housing Administration previously reported numbers were preliminary, and restatement to final numbers is included herein.

## Appendix B: Central Government – Non TSA

<i>\$ in '000s</i>	<u>Entity Name</u>	<i>Balance as of</i>		
		<u>2/28/2023</u>	<u>3/31/2023</u>	<u>DELTA</u>
	Electronic Lottery	125,879	132,342	6,464
	Traditional Lottery	13,352	26,454	13,102
	Inspector General	11,535	12,140	605
	Environmental Quality Board	11,315	10,469	(847)
	Office of the Comptroller	9,386	9,476	89
	Commonwealth Election Commission	7,179	7,076	(102)
	Institute of Forensic Sciences	6,447	5,931	(516)
	Department of Correction and Rehabilitation	4,418	4,906	488
	Office of Government Ethics	3,669	3,731	62
	Puerto Rico National Guard	4,829	3,707	(1,122)
	Institute of Statistics	3,313	3,336	22
	Telecommunication's Regulatory Board	3,647	3,182	(465)
	Office of the Special Independent Prosecutor	2,512	2,532	21
	Federal Affairs Administration	-	1,263	1,263
	Department of Education	824	1,072	249
	Office of Socioeconomic Development	1,095	946	(149)
	Department of the Family	970	771	(199)
	Administration for Socioeconomic Development of the Family	153	123	(30)
	Families and Children Administration	59	69	9
	Ponce	61	61	-
	Energy Board	61	61	-
	Department of Consumer Affairs	8	8	0
	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	5	5	(0)
	Other	1,592	-	(1,592)
		<u>\$ 212,310</u>	<u>\$ 229,662</u>	<u>\$ 17,352</u>

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

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>2/28/2023</u>	<u>3/31/2023</u>	<u>DELTA</u>
Infrastructure Financing Authority	484,075	501,215	17,140.4
Fiscal Agency and Financial Advisory Authority	194,466	202,178	7,711.9
Government Employee and Judiciary Retirement System Administration	179,554	178,033	(1,520.9)
COR3	121,352	83,000	(38,352.3)
Ports Authority	134,462	116,981	(17,480.7)
Public Buildings Authority	140,655	150,184	9,529.6
Medical Services Administration	103,970	97,514	(6,456.4)
Financial Oversight Board	93,027	94,166	1,138.8
Land Administration	80,838	81,106	268.4
Fondo Equiparacion	85,264	33,761	(51,502.5)
Department of Economic Development and Commerce	54,016	54,354	337.8
Land Authority	54,980	55,606	625.9
Puerto Rico and the Caribbean Cardiovascular Center Corporation	48,709	58,554	9,845.1
Convention Center District Authority	52,437	53,405	968.3
Public Private Partnership Authority	45,715	39,900	(5,815.9)
Integrated Transport Authority	36,553	40,885	4,331.9
Institute of Puerto Rican Culture	32,258	31,229	(1,028.3)
Economic Development Bank	28,144	28,951	807.2
Energy Commission	29,316	27,790	(1,526.7)
Comprehensive Cancer Center	20,727	18,101	(2,626.3)
PR Science, Technology and Research Trust	15,844	15,009	(835.0)
Fine Arts Center Corporation	14,229	12,789	(1,439.5)
Other	13,337	12,289	(1,047.7)
National Guard Institutional Trust	13,992	13,315	(677.4)
Conservatory of Music	7,772	6,898	(873.9)
Musical Arts and Stagecraft Corporation	7,853	7,984	131.1
Public Broadcasting Corporation	7,569	8,549	979.4
Farm Insurance Corporation	8,154	6,576	(1,577.8)
School of Plastic Arts	4,585	4,102	(482.6)
Teacher's Retirement System	3,007	3,326	319.4
Center for Research, Education and Medical Services for Diabetes	2,683	2,669	(13.2)
Martín Peña Canal ENLACE Project Corporation	1,314	11	(1,303.7)
Authority for the Redevelopment of the facilities of the Roosevelt Roads Naval Station	1,748	9,762	8,013.7
Company for the Integral Development of Cantera's Peninsula	1,598	1,557	(41.7)
Culebra Conservation and Development Authority	680	696	16.0
	<u>\$ 2,124,884</u>	<u>\$ 2,052,447</u>	<u>\$ (72,437)</u>