
DEPARTMENT OF THE **TREASURY**



Requirement 1(E)

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

Information as of October 31, 2023

Disclaimer

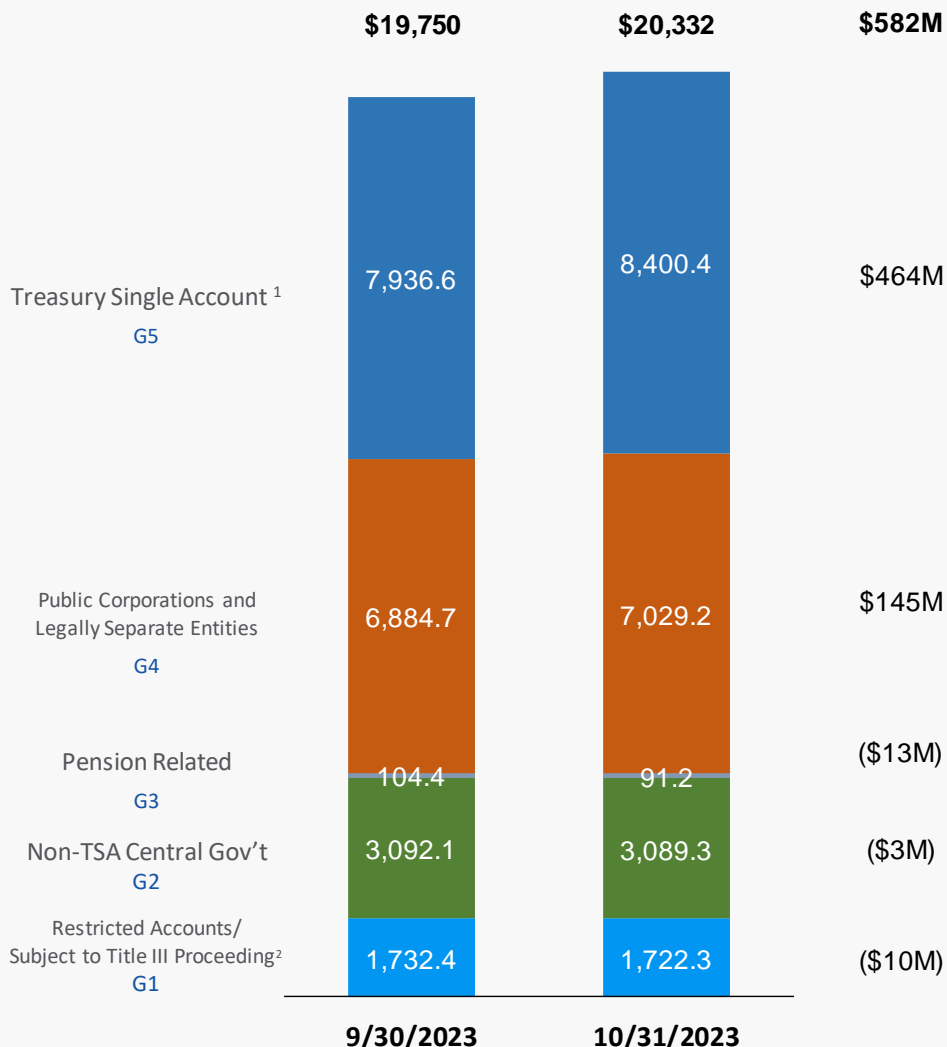
- This presentation was prepared and is being published by the Puerto Rico Department of the Treasury (“Hacienda”) as part of the ongoing evaluation of financial matters of the Government of Puerto Rico, including certain of its public corporations and its instrumentalities (the “Government”). The information 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:

- 1) Overall balance of reported accounts increased by approximately \$582M from September 30 to October 31, 2023.
- 2) Mainly driven by:
 - a) \$464M increase in central government's Treasury Single Account balance ("TSA").
 - b) \$145M increase in public corporations and legally separated entities.
 - c) -\$13M decrease in pension-related accounts
 - d) -\$10M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
 - e) -\$3M decrease in central government's Non-TSA accounts.

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">▪ 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">▪ 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">▪ 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">▪ 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 because of the Qualifying Modification are accounted for herein.
Investment Accounts	<ul style="list-style-type: none">▪ 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>9/30/2023</i>	<i>10/31/2023</i>		
G5	TSA	7,930.4	8,386.0	<ul style="list-style-type: none"> Reported on a weekly basis on PRTD's website.
G5	TSA Sweep	6.2	14.3	<ul style="list-style-type: none"> TSA sweep includes the SUT sweep account which holds unreconciled SUT amounts. Accounts is regularly swept into the TSA or other accounts as described on the following slide.
G3	Pension Related	104.4	91.2	<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. \$88M in accounts for employee loans repayment issued by the ERS and TRS.
G2	Central Government Non-TSA	3,092.1	3,089.3	<ul style="list-style-type: none"> \$803M Federal funds administered by the Public Housing Administration. \$759M American Rescue Plan Act Federal Funds. \$466M in PR Unemployment Trust Fund at US Treasury. \$176M Cares Act COVID-19 related Federal Funds . \$165M Lottery related funds. \$94M under Child Support Administration. \$37M in Emergency Rental Assistance Program. More detail on page 9 of this report.
G4	COFINA	3.5	3.4	<ul style="list-style-type: none"> The balance reflects operational funds after the COFINA Plan effectiveness.
G1	PREPA	1,377.2	1,364.9	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	1,047.4	1,188.6	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	355.1	357.4	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	447.6	451.1	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	850.4	854.7	<ul style="list-style-type: none"> Include State and Federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps. & Legally Separate Entities	4,535.8	4,531.4	<ul style="list-style-type: none"> Government entities with autonomous fiscal authority established by law. Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.
TOTAL		\$19,750M	\$20,332M	

TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

Balance as of

Revised Grouping	Balance as of		Notes
	9/30/2023	10/31/2023	
TSA	7,930.4	8,386.0	<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 and among other receipts and deposits.
TOTAL	\$7,930M	\$8,386M	

TSA Sweep Account

SUT	6.2	14.3	<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.
TOTAL	\$6M	\$14M	

Pension Related

Employee Withholding	104.4	91.2	<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. \$88M in accounts for employee loans repayment issued by the ERS and TRS.
TOTAL	\$104M	\$91M	

Central Government – Non-TSA

\$ in US millions			
Central Government Entity	<i>Balance as of</i>		Notes
	9/30/2023	10/31/2023	
Public Housing Administration	790.7	803.4	<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	1,013.0	1,016.9	<ul style="list-style-type: none"> • Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	620.4	626.8	<ul style="list-style-type: none"> • DLHR accounts include operational accounts and other funds as follow: <ul style="list-style-type: none"> - \$466M 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	95.2	94.4	<ul style="list-style-type: none"> • Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	28.7	30.3	<ul style="list-style-type: none"> • Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	51.8	29.9	<ul style="list-style-type: none"> • DOH accounts include grants of Federal funds received to finance public housing programs and their operations.
DDEC	160.6	178.3	<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 Governing Board	60.4	61.9	<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	271.2	247.5	<ul style="list-style-type: none"> • Refer to description in Appendix B.
TOTAL	\$3,092M	\$3,089M	

COFINA

\$ in US millions

	<i>Balance as of</i>	
	9/30/2023	10/31/2023
COFINA - Post-effectiveness of the Plan of Adjustment.	\$3.5M	\$3.4M

- 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. They 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 the 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 have bank accounts that are held by the trustee. These balances are excluded from 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

<i>\$ in US millions</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>9/30/2023</i>	<i>10/31/2023</i>	
Grouping Subcategory			
Operating	947.5	977.0	<ul style="list-style-type: none"> Increase due to negative cash flow offset by transfers from FEMA accounts and FEMA proceeds deposited directly to the T&D Federally Funded Capital Account.
FEMA	348.9	304.5	<ul style="list-style-type: none"> Decrease due to \$50.6M of transfers to the PREPA Operating Account, partially offset by additional FEMA proceeds.
Insurance (Restricted)	30.6	33.0	<ul style="list-style-type: none"> Increase due to Earthquake insurance proceeds.
Construction & Other Restricted	30.1	30.2	<ul style="list-style-type: none"> Increase due to transfer to the JCA Revolving Fund.
US Banks Accounts	20.2	20.2	<ul style="list-style-type: none"> No significant change from prior month.
TOTAL	\$1,377M	\$1,365M	

\$ in US millions

Bank Balances as of

Grouping Subcategory	9/30/2023	10/31/2023	Notes
Operational Accounts	\$349.0	\$351.1	<ul style="list-style-type: none"> ▪ Increase of \$2.1M in operational account balances is primarily due to an increase of \$23.1M in hurricane insurance proceeds account; partially offset by decreases of (\$13.7M) in the Financial Student Aid – Pell Grant accounts from Mayaguez, and (\$7.3M) in the concentration account. ▪ Approximately \$283.5M, or 81% of UPR operational funds are held in five (5) accounts, \$181.9M of which are restricted: <ul style="list-style-type: none"> ▪ \$93.0M in the money market account (\$25.6M internally restricted), ▪ \$78.9M in the FEMA account, (\$77.6M restricted), ▪ \$60.1M market value of securities account (\$47.9M internally restricted)¹, ▪ \$30.8M in the hurricane insurance proceeds account (restricted), and ▪ \$20.7M in the concentration account. ▪ Approximately \$67.4M 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 (mostly unrestricted).
Component Units Accounts	\$41.1	\$38.4	<ul style="list-style-type: none"> ▪ Decrease of (\$2.7M) in component unit account balances is primarily due to a decrease of (\$2.6M) in the Retirement (Sistema de Retiro UPR) accounts, and (\$0.1M) net decrease in all other accounts. ▪ \$15.2M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$9.8M restricted), ▪ \$14.8M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$14.7M Debt Service), ▪ \$3.2M in 2 restricted accounts related to Retirement Systems, ▪ \$2.7M in 1 restricted account at Research Center for Molecular Sciences, ▪ \$2.0M in 1 restricted account at University of Puerto Rico Parking System Inc., and ▪ \$0.5M in 2 accounts at Materials Characterization Center, Inc. (\$0.1M restricted).
Bond Sinking Fund Accounts	\$57.5	\$61.6	<ul style="list-style-type: none"> ▪ Two restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$448M	\$451M	<ul style="list-style-type: none"> ▪ 09/30/23: \$293.7M Restricted (\$203.6M operational; \$32.6M CUs; \$57.5M bonds), or 65.6%. ▪ 10/31/23: \$291.7M Restricted (\$197.5M operational; \$32.6M CUs; \$61.6M bonds), or 64.3%.

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

Grouping Subcategory	Balance as of		Notes
	9/30/2023	10/31/2023	
Debt Service Accounts	65.9	86.7	<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	95.6	95.8	<ul style="list-style-type: none"> • Debt service required as requested by the MAT for 2008 Bonds.
Operating Reserve	240.6	242.2	<ul style="list-style-type: none"> • To cover for 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	217.6	229.9	<ul style="list-style-type: none"> • Cash and cash equivalents for payment of operating expenses.
Revenue Fund	11.7	8.4	<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	18.1	6.4	<ul style="list-style-type: none"> • Balance to pay for capital improvement investments deposited on a fund held by the Trust.
Construction Fund	120.8	248.3	<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	273.8	267.7	<ul style="list-style-type: none"> • Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program.
Compliance Escrow	3.3	3.3	<ul style="list-style-type: none"> • Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	\$1,047M	\$1,189M	

Restricted Accounts / Subject to Title III Proceedings - HTA

Grouping Subcategory	Balance as of		Notes
	9/30/2023	10/31/2023	
Operational	12.7	3.3	<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 decrease of (\$9.4M) is primarily due to the net effect of operating expenses other than payroll of (\$18.3M) and transfers from the Operational Account for (\$13.8M) offsetting operating and intra-government receipts of \$22.7M during the month.
Toll-highway	8.0	7.8	<ul style="list-style-type: none"> Consists of restricted/reserved funds for Toll-highway segment expenses.
Payroll	3.1	2.4	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The decrease of (\$0.7M) is primarily due to net effect of payroll and payroll taxes payments of (\$9.1M) offsetting transfers from the Operational Account of \$8.4M for the month of October.
Federal Funds	7.0	5.8	<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 decrease of (\$1.2M) approx. is primarily due to net effect of federal capex spending of (\$9.9M), offsetting FHWA and FTA inflows of \$7.3M and transfers from/to other accounts of \$1.5M during the month.
Reserve	237.3	245.3	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The increase of \$8.0M is primarily due to bank transfers made during the month. Of this balance, \$58.2M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.
BNY Accounts (Debt Issuance)	87.1	92.8	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance. The increase of \$5.7M is primarily due to the net effect of tolls transfers from escrow accounts of \$9.1M, offsetting funds returned to PRHTA accounts for (\$3.4M) during the month.
TOTAL	\$355M	\$357M	

ASES

\$ in US millions

Grouping Subcategory	<i>Balance as of</i>		Notes
	9/30/2023	10/31/2023	
Premium Payments Account	501.7	444.4	<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 premium payments. There is a high degree of variability from month to month depending on the timing of inflows and outflows.
Rebates and Operational Accounts	348.7	410.3	<ul style="list-style-type: none"> The Operational account receives monies from General Fund appropriations and Federal Funds for administrative reimbursements. There is a high degree of variability from month to month depending on the timing of Federal Funds receipts.
TOTAL	\$850M	\$855M	

Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>9/30/2023</i>	<i>10/31/2023</i>	
PC or Legally Separate Entity			
State Insurance Fund Corporation	1,069.3	1,068.5	<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	212.1	211.1	<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	215.5	217.7	<ul style="list-style-type: none"> Operational accounts at the Tourism Company.
Agricultural Enterprises Development Administration	81.6	85.6	<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	391.9	411.2	<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.
Industrial Development Company	142.8	145.2	<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	2,422.6	2,392.1	<ul style="list-style-type: none"> Refer to description in Appendix C.
TOTAL	\$4,536M	\$4,531M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to previously reported on prior month.

(09/30/2023 updated balances, reported in the previous cash disclosure, \$ in US millions)

<i>\$ in US Millions</i>	TSA	TSA Sweep	Pension related	Central Gov. Non TSA	COFINA	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
Reported 09/30/23 Balances	7,930	6	104	2,981	4	1,377	1,047	355	448	850	4,536	19,639
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances *	-	-	-	112	-	-	-	-	-	-	0	112
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Restated 09/30/23 Balances	7,930	6	104	3,092	4	1,377	1,047	355	448	850	4,536	19,750

* Previously reported numbers for the Electronic Lottery were preliminary, and the restatement to final numbers was included herein.

Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>9/30/2023</u>	<u>10/31/2023</u>	<u>DELTA</u>
Electronic Lottery	157,222	133,440	(23,782)
Traditional Lottery	32,819	31,537	(1,282)
Inspector General	16,340	17,191	852
Environmental Quality Board	11,337	14,377	3,040
Office of the Comptroller	11,933	11,474	(459)
Institute of Forensic Sciences	9,380	8,402	(978)
Commonwealth Election Commission	6,361	6,324	(37)
Department of Correction and Rehabilitation	4,445	3,358	(1,086)
Office of Government Ethics	4,084	4,136	52
Telecommunication's Regulatory Board	3,894	3,984	91
Institute of Statistics	3,860	3,990	130
Office of the Special Independent Prosecutor	2,721	2,742	21
Puerto Rico National Guard	2,187	2,173	(14)
Federal Affairs Administration	1,563	899	(663)
Office of Socioeconomic Development	847	825	(22)
Department of the Family	716	984	268
Ponce	600	600	-
Department of Education	362	240	(122)
Administration for Socioeconomic Development of the Family	137	189	52
Energy Board	61	61	-
Families and Children Administration	58	67	10
Department of Consumer Affairs	14	24	10
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	5	0
Hacienda	0	1	1
Other	233	430	197
	<u>\$ 271,176</u>	<u>\$ 247,454</u>	<u>\$ (23,722)</u>

Appendix C: Other Public Corporations and Legally Separate Entities

<i>\$ in '000s</i>	<i>Balance as of</i>		
<u>Entity Name</u>	<u>9/30/2023</u>	<u>10/31/2023</u>	<u>DELTA</u>
Infrastructure Financing Authority	516,456	505,805	(10,650.4)
Public Buildings Authority	215,553	220,197	4,643.7
Ports Authority	262,128	273,197	11,069.1
Fiscal Agency and Financial Advisory Authority	187,020	182,955	(4,064.2)
Government Employee and Judiciary Retirement System Administration	181,112	180,862	(250.7)
Fondo Equiparacion	79,418	53,804	(25,613.6)
Department of Economic Development and Commerce	114,022	112,437	(1,584.6)
Medical Services Administration	99,755	98,834	(920.6)
Land Administration	41,382	43,208	1,825.4
Financial Oversight Board	71,710	72,067	356.8
Integrated Transport Authority	67,946	59,267	(8,678.7)
Land Authority	93,841	94,876	1,035.6
Puerto Rico and the Caribbean Cardiovascular Center Corporation	54,639	56,200	1,560.3
Convention Center District Authority	58,136	58,052	(83.7)
COR3	49,625	50,190	564.7
Public Private Partnership Authority	53,130	57,617	4,486.6
Energy Commission	32,889	32,326	(562.4)
Institute of Puerto Rican Culture	29,549	28,159	(1,390.2)
Economic Development Bank	19,987	17,790	(2,197.3)
Farm Insurance Corporation	17,017	16,225	(791.2)
Comprehensive Cancer Center	15,497	24,304	8,806.8
Fine Arts Center Corporation	16,142	17,970	1,828.1
National Guard Institutional Trust	16,475	16,577	101.9
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	15,563	15,582	19.4
Puerto Rico Tourism Development Fund	11,477	11,519	41.9
Children's Trust	10,845	10,884	39.6
PR Science, Technology and Research Trust	11,182	10,116	(1,066.6)
GO Redemption Fund	8,175	8,207	32.0
Musical Arts and Stagecraft Corporation	7,668	7,681	13.4
Public Broadcasting Corporation	7,113	6,653	(459.8)
Conservatory of Music	6,928	6,717	(211.6)
School of Plastic Arts	4,384	3,823	(560.4)
Teacher's Retirement System	3,032	3,029	(2.8)
Center for Research, Education and Medical Services for Diabetes	2,954	2,984	30.1
Company for the Integral Development of Cantera's Peninsula	1,709	1,641	(68.7)
Martín Peña Canal ENLACE Project Corporation	25,294	25,018	(275.6)
Culebra Conservation and Development Authority	692	715	23.0
Other	12,165	4,641	(7,524.0)
	\$ 2,422,607	\$ 2,392,128	\$ (30,479)