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# DEPARTMENT OF THE **TREASURY**



## **Requirement 1(E)**

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

*Information as of September 30, 2023*

# Disclaimer

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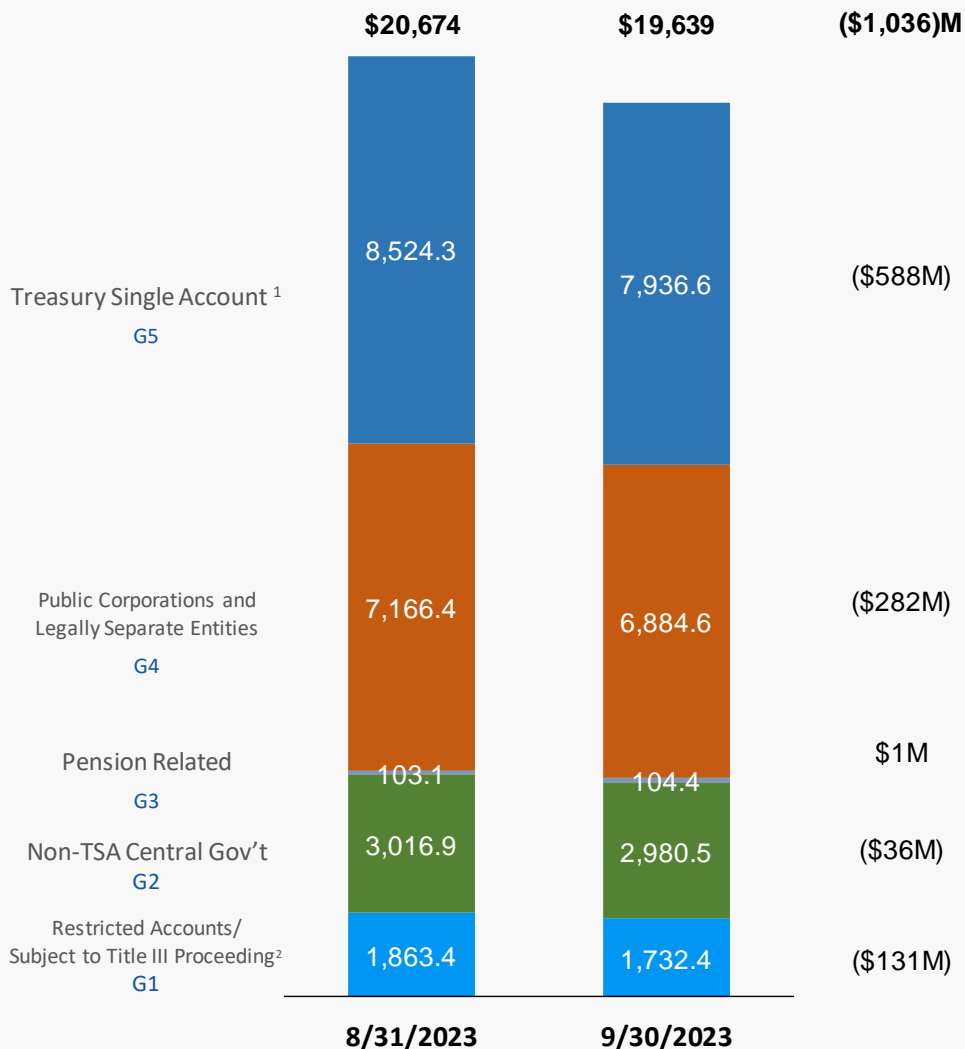
## Disclaimer (cont'd.)

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# Executive Summary

\$ in US millions



### Key takeaways:

- 1) Overall balance of reported accounts increased by approximately - \$1,036M from August 31 to September 30, 2023.
- 2) Mainly driven by:
  - a) -\$588M decrease in central government's Treasury Single Account balance ("TSA").
  - b) -\$282M decrease in public corporations and legally separated entities.
  - c) -\$131M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
  - d) -\$36M decrease in central government's Non-TSA accounts.
  - e) \$1M increase in pension-related 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.)

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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, 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
<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 because 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>8/31/2023</i>	<i>9/30/2023</i>		
<b>G5</b>	TSA	8,511.9	7,930.4	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	12.4	6.2	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>G3</b>	Pension Related	103.1	104.4	<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>\$85M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>G2</b>	Central Government Non-TSA	3,016.9	2,980.5	<ul style="list-style-type: none"> <li>\$791M Federal funds administered by the Public Housing Administration.</li> <li>\$756M American Rescue Plan Act Federal Funds.</li> <li>\$454M in PR Unemployment Trust Fund at US Treasury.</li> <li>\$176M Cares Act COVID-19 related Federal Funds .</li> <li>\$95M under Child Support Administration.</li> <li>\$78M Lottery related funds.</li> <li>\$40M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
<b>G4</b>	COFINA	3.5	3.5	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
<b>G1</b>	PREPA	1,522.4	1,377.2	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,039.3	1,047.4	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	341.0	355.1	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	404.2	447.6	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	1,096.7	850.4	<ul style="list-style-type: none"> <li>Include State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>
<b>G4</b>	Other Public Corps. & Legally Separate Entities	4,622.6	4,535.7	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.</li> </ul>
<b>TOTAL</b>		<b>\$20,674M</b>	<b>\$19,639M</b>	

## TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

*Balance as of*

<b>Revised Grouping</b>	<b>8/31/2023</b>	<b>9/30/2023</b>	<b>Notes</b>
TSA	8,511.9	7,930.4	<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 and among other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>\$8,512M</b>	<b>\$7,930M</b>	

### TSA Sweep Account

SUT	12.4	6.2	<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>
<b>TOTAL</b>	<b>\$12M</b>	<b>\$6M</b>	

### Pension Related

Employee Withholding	103.1	104.4	<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>• \$85M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$103M</b>	<b>\$104M</b>	



# Central Government – Non-TSA

\$ in US millions

*Balance as of*

<b>Central Government Entity</b>	<b>8/31/2023</b>	<b>9/30/2023</b>	<b>Notes</b>
Public Housing Administration	813.6	790.7	<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	1,033.0	1,013.0	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	632.9	620.4	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow:               <ul style="list-style-type: none"> <li>- \$454M 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	94.6	95.2	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	26.8	28.7	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	32.3	51.8	<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	169.4	160.6	<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 Governing Board	59.0	60.4	<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	155.2	159.6	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,017M</b>	<b>\$2,981M</b>	

# COFINA

\$ in US millions

*Balance as of*

	<b>8/31/2023</b>	<b>9/30/2023</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$3.5M</b>	<b>\$3.5M</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. 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>8/31/2023</i>	<i>9/30/2023</i>	
<b>Grouping Subcategory</b>			
Operating	1,177.1	947.5	<ul style="list-style-type: none"> <li>Decrease due to negative operating cash flow primarily due to lower collections, increased fuel disbursements and GridCo Employee Disbursements.</li> </ul>
FEMA	266.3	348.9	<ul style="list-style-type: none"> <li>Increase due to receipt of FEMA proceeds.</li> </ul>
Insurance (Restricted)	29.9	30.6	<ul style="list-style-type: none"> <li>Increase due to Earthquake and Hurricane Maria insurance proceeds.</li> </ul>
Construction & Other Restricted	29.0	30.1	<ul style="list-style-type: none"> <li>Increase due to transfer to the JCA Revolving Fund.</li> </ul>
US Banks Accounts	20.2	20.2	<ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>
<b>TOTAL</b>	<b>\$1,522M</b>	<b>\$1,377M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>8/31/2023</b>	<b>9/30/2023</b>	<b>Notes</b>
Operational Accounts	\$312.0	\$349.0	<ul style="list-style-type: none"> <li>▪ Increase of \$37.0M in operational account balances is primarily due to increases of \$13.6M and \$11.7M in the Financial Student Aid – Pell Grant accounts from Mayaguez and Río Piedras.</li> <li>▪ Approximately \$274.4M, or 79% of UPR operational funds are held in five (5) accounts, \$180.3M of which are restricted:                             <ul style="list-style-type: none"> <li>▪ \$91.0M in the money market account (\$27.7M internally restricted),</li> <li>▪ \$78.4M in the FEMA account, (\$77.6M restricted),</li> <li>▪ \$59.9M market value of securities account (\$54.2M internally restricted)<sup>1</sup>,</li> <li>▪ \$31.1M in the concentration account (\$22.8M restricted), and</li> <li>▪ \$14.1M in the Financial Student Aid – Pell Grant accounts from Mayaguez (restricted).</li> </ul> </li> <li>▪ Approximately \$74.6M 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).</li> </ul>
Component Units Accounts	\$38.8	\$41.1	<ul style="list-style-type: none"> <li>▪ Increase of \$2.2M in component unit account balances is primarily due to an increase of \$1.4M in the Servicios Médicos Universitarios, Inc (SMU) accounts.</li> <li>▪ \$16.1M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$10.5M restricted),</li> <li>▪ \$14.2M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$14.2M Debt Service),</li> <li>▪ \$5.7M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$2.6M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.9M in 1 restricted account at University of Puerto Rico Parking System Inc., and</li> <li>▪ \$0.5M in 2 accounts at Materials Characterization Center, Inc. (\$0.1M restricted).</li> </ul>
Bond Sinking Fund Accounts	\$53.4	\$57.5	<ul style="list-style-type: none"> <li>▪ Two restricted US Bank accounts related to debt service obligations on UPR revenue bonds.</li> </ul>
<b>TOTAL</b>	<b>\$404M</b>	<b>\$448M</b>	<ul style="list-style-type: none"> <li>▪ 08/31/23: \$285.8M Restricted (\$200.7M operational; \$31.8M CUs; \$53.4M bonds), or 70.7%.</li> <li>▪ 09/30/23: \$293.7M Restricted (\$203.6M operational; \$32.6M CUs; \$57.5M bonds), or 65.6%.</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

Grouping Subcategory	Balance as of		Notes
	8/31/2023	9/30/2023	
Debt Service Accounts	45.1	65.9	<ul style="list-style-type: none"> <li>• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.</li> </ul>
Debt Service Reserve	95.4	95.6	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	239.1	240.6	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Current Expense Fund	215.5	217.6	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	11.6	11.7	<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	27.2	18.1	<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	116.6	120.8	<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	285.5	273.8	<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>\$1,039M</b>	<b>\$1,047M</b>	

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

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>8/31/2023</b>	<b>9/30/2023</b>	
Operational	11.0	12.7	<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 increase of \$1.7M is primarily due to the net effect of operating and intra-government receipts of \$22.2M and transfers from the Operational Account of \$15.2M, offsetting operating expenses other than payroll of (\$35.7M) during the month.</li> </ul>
Toll-highway	6.9	8.0	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	5.5	3.1	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The decrease of (\$2.4M) is primarily due to net effect of payroll and payroll taxes payments of (\$6.5M), offsetting transfers from the Operational Account of \$4.1M for the month of September.</li> </ul>
Federal Funds	6.1	7.0	<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 increase of \$0.9M approx. is primarily due to net effect of FHWA and FTA inflows of \$29.3M, offsetting federal capex spending of (\$21.4M) and transfers from/to other accounts of (\$7.0M) during the month.</li> </ul>
Reserve	232.8	237.3	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The increase of \$4.5M 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.</li> </ul>
BNY Accounts (Debt Issuance)	78.7	87.1	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for debt issuance. The increase of \$8.4M is primarily due to the net effect of tolls transfers from escrow accounts of \$13.6M, offsetting funds returned to PRHTA accounts of (\$5.2M) during the month.</li> </ul>
<b>TOTAL</b>	<b>\$341M</b>	<b>\$355M</b>	

# ASES

\$ in US millions			
<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>8/31/2023</b>	<b>9/30/2023</b>	
Premium Payments Account	846.2	501.8	<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 premium payments. There is a high degree of variability from month to month depending on the timing of inflows and outflows.</li> </ul>
Rebates and Operational Accounts	250.5	348.6	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>TOTAL</b>	<b>\$1,097M</b>	<b>\$850M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>8/31/2023</i>	<i>9/30/2023</i>	
<b>PC or Legally Separate Entity</b>			
State Insurance Fund Corporation	1,045.7	1,069.3	<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	206.3	212.1	<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	218.7	215.5	<ul style="list-style-type: none"> <li>• Operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	84.3	81.6	<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	387.8	391.8	<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	138.3	142.8	<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 PRIDCO and Rums of PR operating expenses.</li> </ul>
Other Public Corporations	2,541.5	2,422.6	<ul style="list-style-type: none"> <li>• Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$4,623M</b>	<b>\$4,536M</b>	



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

### Summary of updated balances to previously reported on prior month.

(08/31/2023 updated balances, reported in the previous cash disclosure, \$ in US millions)

\$ in US Millions	TSA	TSA Sweep	Pension related	Central Gov. Non TSA	COFINA	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
<b>Reported 08/31/23 Balances</b>	6,149	2,376	103	3,017	4	1,522	1,039	341	404	1,097	4,623	<b>20,674</b>
<b>Account Reclassifications *</b>	2,363	(2,363)	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances</b>	-	-	-	0	-	-	-	-	-	-	-	<b>0</b>
<b>Incorporated Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 08/31/23 Balances</b>	8,512	12	103	3,017	4	1,522	1,039	341	404	1,097	4,623	<b>20,674</b>

\* SURI GenTax Account Balance was transferred into the TSA Account.

## Appendix B: Central Government – Non TSA

*\$ in '000s*

<u>Entity Name</u>	<i>Balance as of</i>		
	<u>8/31/2023</u>	<u>9/30/2023</u>	<u>DELTA</u>
Electronic Lottery	46,859	45,662	(1,197)
Traditional Lottery	28,877	32,819	3,942
Inspector General	15,433	16,340	907
Environmental Quality Board	11,727	11,337	(390)
Office of the Comptroller	11,059	11,933	873
Institute of Forensic Sciences	8,356	9,380	1,024
Commonwealth Election Commission	6,413	6,361	(52)
Department of Correction and Rehabilitation	4,471	4,445	(27)
Office of Government Ethics	4,160	4,084	(76)
Telecommunication's Regulatory Board	4,127	3,894	(233)
Institute of Statistics	3,791	3,860	69
Office of the Special Independent Prosecutor	2,691	2,721	30
Puerto Rico National Guard	2,345	2,187	(158)
Federal Affairs Administration	1,607	1,563	(44)
Office of Socioeconomic Development	863	847	(16)
Department of the Family	683	716	33
Ponce	609	600	(9)
Department of Education	541	362	(179)
Administration for Socioeconomic Development of the Family	139	137	(2)
Energy Board	61	61	-
Families and Children Administration	59	58	(1)
Department of Consumer Affairs	14	14	0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	5	4	(0)
Hacienda	2	0	(1)
Other	300	233	(66)
	<u>\$ 155,189</u>	<u>\$ 159,617</u>	<u>\$ 4,427</u>

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

<i>\$ in '000s</i>	<i>Balance as of</i>		
<u>Entity Name</u>	<u>8/31/2023</u>	<u>9/30/2023</u>	<u>DELTA</u>
Infrastructure Financing Authority	517,899	516,456	(1,443.4)
Public Buildings Authority	311,339	215,553	(95,785.7)
Ports Authority	247,686	262,128	14,442.7
Fiscal Agency and Financial Advisory Authority	191,865	187,020	(4,845.4)
Government Employee and Judiciary Retirement System Administration	182,069	181,112	(956.1)
Fondo Equiparacion	131,078	79,418	(51,660.0)
Department of Economic Development and Commerce	112,270	114,022	1,752.3
Medical Services Administration	101,571	99,755	(1,816.8)
Land Administration	79,285	79,978	693.0
Financial Oversight Board	70,909	71,710	801.5
Integrated Transport Authority	67,571	67,946	374.3
Land Authority	57,394	55,245	(2,149.1)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	56,390	54,639	(1,751.2)
Convention Center District Authority	55,481	58,136	2,654.3
COR3	53,715	49,625	(4,090.0)
Public Private Partnership Authority	46,259	53,130	6,871.2
Energy Commission	33,268	32,889	(378.6)
Institute of Puerto Rican Culture	30,224	29,549	(675.0)
Economic Development Bank	28,007	19,987	(8,019.8)
Farm Insurance Corporation	16,582	17,017	434.4
Comprehensive Cancer Center	16,149	15,497	(651.7)
Fine Arts Center Corporation	16,134	16,142	7.4
National Guard Institutional Trust	15,939	16,475	535.3
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	15,830	15,563	(266.9)
Puerto Rico Tourism Development Fund	11,434	11,477	43.2
Children's Trust	10,804	10,845	40.8
PR Science, Technology and Research Trust	9,488	11,182	1,694.6
GO Redemption Fund	8,133	8,175	41.6
Musical Arts and Stagecraft Corporation	7,561	7,668	106.2
Public Broadcasting Corporation	7,396	7,113	(283.9)
Conservatory of Music	6,463	6,928	465.5
School of Plastic Arts	4,476	4,384	(92.4)
Teacher's Retirement System	3,083	3,032	(50.7)
Center for Research, Education and Medical Services for Diabetes	2,940	2,954	14.4
Company for the Integral Development of Cantera's Peninsula	1,683	1,709	26.7
Martín Peña Canal ENLACE Project Corporation	814	25,294	24,479.8
Culebra Conservation and Development Authority	676	692	16.0
Other	11,652	12,165	513.3
	<b>\$ 2,541,515</b>	<b>\$ 2,422,607</b>	<b>\$ (118,908)</b>