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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 January 31, 2024*

# Disclaimer

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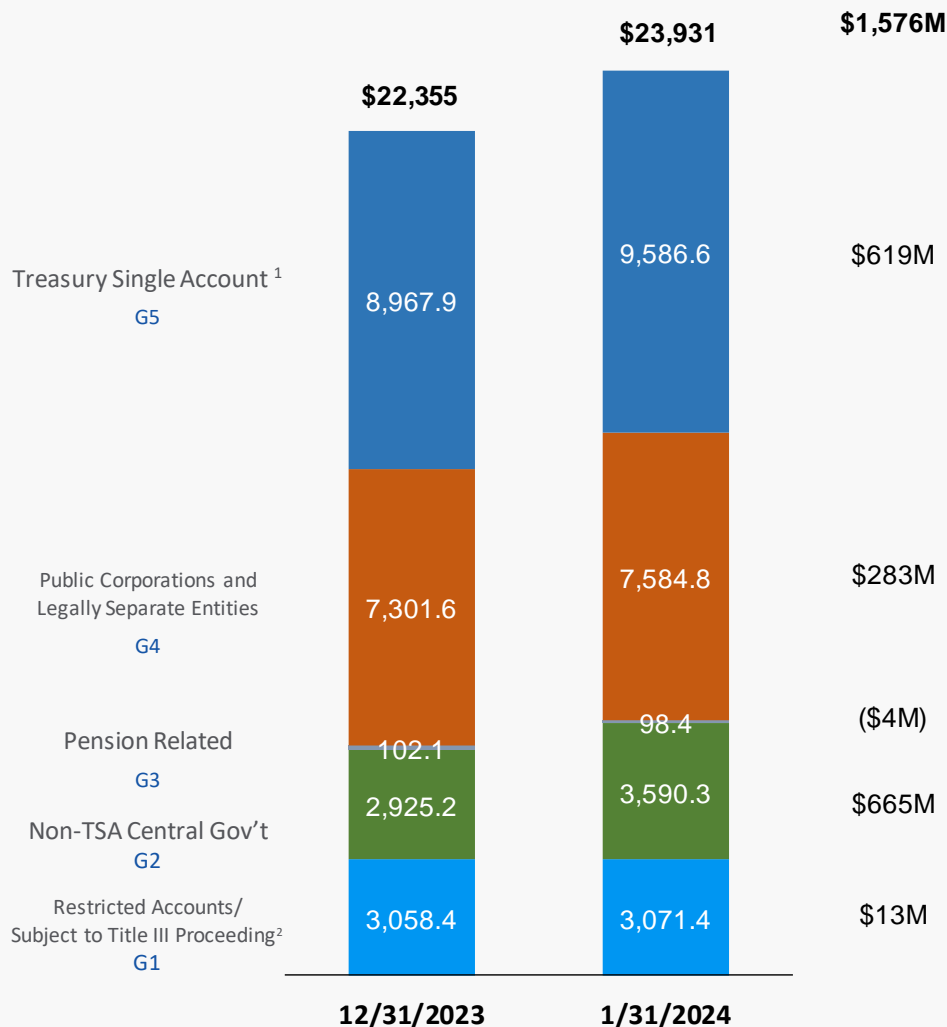
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# Executive Summary

\$ in US millions

DELTA



## Key takeaways:

1) Overall balance of reported accounts increased by approximately \$1,576M from December 31 to January 31, 2024.

2) Mainly driven by:

- a) \$665M increase in central government's Non-TSA accounts.
- b) \$619M increase in central government's Treasury Single Account balance ("TSA").
- c) \$283M increase in public corporations and legally separated entities.
- d) \$13M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
- e) -\$4M decrease 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 +1,000 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>12/31/2023</i>	<i>1/31/2024</i>		
<b>G5</b>	TSA	8,940.6	9,560.6	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	27.3	26.0	<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	102.1	98.4	<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>\$96M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>G2</b>	Central Government Non-TSA	2,925.2	3,590.3	<ul style="list-style-type: none"> <li>\$781M Federal funds administered by the Public Housing Administration.</li> <li>\$555M American Rescue Plan Act Federal Funds.</li> <li>\$461M in PR Unemployment Trust Fund at US Treasury.</li> <li>\$175M Cares Act COVID-19 related Federal Funds.</li> <li>\$154M Lottery related funds.</li> <li>\$93M under Child Support Administration.</li> <li>\$33M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
<b>G4</b>	COFINA	3.4	3.2	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
<b>G1</b>	PREPA	1,569.8	1,540.1	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,249.8	1,254.7	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	1,488.6	1,531.3	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	436.8	428.9	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	997.7	987.8	<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	4,614.0	4,910.1	<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>\$22,355M</b>	<b>\$23,931M</b>	

## TSA, TSA Sweep and Pension Related Accounts

\$ in US millions			
<i>Revised Grouping</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>12/31/2023</i>	<i>1/31/2024</i>	
TSA	8,940.6	9,560.6	<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>\$8,941M</b>	<b>\$9,561M</b>	
<b>TSA Sweep Account</b>			
SUT	27.3	26.0	<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>
<b>TOTAL</b>	<b>\$27M</b>	<b>\$26M</b>	
<b>Pension Related</b>			
Employee Withholding	102.1	98.4	<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>\$96M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$102M</b>	<b>\$98M</b>	



# Central Government – Non-TSA

\$ in US millions

<b>Central Government Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>12/31/2023</b>	<b>1/31/2024</b>	
Public Housing Administration	788.6	781.0	<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	812.3	816.7	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	620.2	629.3	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow:               <ul style="list-style-type: none"> <li>- \$461M 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	94.9	93.2	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	27.2	28.6	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	47.6	37.0	<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	206.9	240.5	<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	62.8	64.2	<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	264.8	899.7	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$2,925M</b>	<b>\$3,590M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<b>12/31/2023</b>	<b>1/31/2024</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$3.4M</b>	<b>\$3.2M</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

\$ in US millions <b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>12/31/2023</b>	<b>1/31/2024</b>	
Operating	1,168.2	1,173.2	<ul style="list-style-type: none"> <li>Increase due to negative cash flow offset by FEMA proceeds and transfers from the FEMA accounts.</li> </ul>
FEMA	317.0	282.1	<ul style="list-style-type: none"> <li>Decrease due to transfers to various PREPA and T&amp;D operating accounts, partially offset by additional FEMA reimbursements and working capital advances</li> </ul>
Insurance (Restricted)	34.1	34.2	<ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>
Construction & Other Restricted	30.3	30.4	<ul style="list-style-type: none"> <li>No significant change from prior month.</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>\$1,570M</b>	<b>\$1,540M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>12/31/2023</b>	<b>1/31/2024</b>	<b>Notes</b>
Operational Accounts	\$330.4	\$324.0	<ul style="list-style-type: none"> <li>▪ Decrease of (\$6.4M) in operational account balances is primarily due to an decrease of (\$11.3M) in the concentration account..</li> <li>▪ Approximately \$272.6M, or 84% of UPR operational funds are held in five (5) accounts, \$184.8M of which are restricted:                             <ul style="list-style-type: none"> <li>▪ \$84.1M in the money market account (\$25.6M internally restricted),</li> <li>▪ \$80.3M in the FEMA account, (\$77.7M restricted),</li> <li>▪ \$60.9M market value of securities account (\$50.4M internally restricted)<sup>1</sup>,</li> <li>▪ \$31.1M in the hurricane insurance proceeds account (restricted), and</li> <li>▪ \$16.1M in the concentration account.</li> </ul> </li> <li>▪ Approximately \$51.4M is in sixty (61) 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	\$45.2	\$39.9	<ul style="list-style-type: none"> <li>▪ Decrease of (\$5.3M) in component unit account balances is primarily due to an decrease of (\$3.8M) related to Retirement System.</li> <li>▪ The ending balance is comprised of:                             <ul style="list-style-type: none"> <li>▪ \$15.3M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$15.2M Debt Service),</li> <li>▪ \$14.3M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$8.4M restricted),</li> <li>▪ \$4.8M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$3.3M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.6M 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> </li> </ul>
Bond Sinking Fund Accounts	\$61.2	\$65.0	<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>\$437M</b>	<b>\$429M</b>	<ul style="list-style-type: none"> <li>▪ 12/31/23: \$302.3M Restricted (\$202.3M operational; \$38.8M CUs; \$61.2M bonds), or 69.2%.</li> <li>▪ 01/31/24: \$314.9M Restricted (\$216.3M operational; \$33.5M CUs; \$65.0M 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

Grouping Subcategory	Balance as of		Notes
	12/31/2023	1/31/2024	
Debt Service Accounts	128.6	152.3	<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	96.3	97.4	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	244.8	246.8	<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	241.9	238.5	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	8.7	5.7	<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	3.0	2.8	<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	243.3	244.0	<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	279.9	263.8	<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>\$1,250M</b>	<b>\$1,255M</b>	

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

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>12/31/2023</i>	<i>1/31/2024</i>	
<b>Grouping Subcategory</b>			
Operational	1,214.8	1,199.0	<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 is primarily due to the transfer of (\$12M) to fund the Delinquent Non-Cas Tolls and (\$1M) to cover operational expenses.</li> </ul>
Toll-highway	12.8	8.3	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	3.1	3.0	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The decrease of (-\$0.1M) is primarily due to net effect of payroll and payroll taxes payments offsetting transfers from the Operational Account during the month of January.</li> </ul>
Federal Funds	22.3	26.6	<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 \$4.3M approx. is primarily due to net effect of FHWA and FTA outflows and transfers other accounts offsetting federal funds.</li> </ul>
Reserve	235.5	294.4	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. Of this balance \$58.2M represents operational cash reserved corresponding to "Commonwealth Transfer for Reserve" receipts.</li> </ul>
<b>TOTAL</b>	<b>\$1,489M</b>	<b>\$1,531M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>12/31/2023</b>	<b>1/31/2024</b>	
Premium Payments Accounts	480.1	437.5	<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	517.6	550.4	<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>\$998M</b>	<b>\$988M</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>12/31/2023</i>	<i>1/31/2024</i>	
State Insurance Fund Corporation	1,259.0	1,399.2	<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	226.9	224.5	<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	220.4	182.3	<ul style="list-style-type: none"> <li>• Operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	88.7	93.9	<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	395.3	387.6	<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	113.4	114.0	<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	2,310.3	2,508.5	<ul style="list-style-type: none"> <li>• Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$4,614M</b>	<b>\$4,910M</b>	



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

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

(12/31/2023 updated balances, reported in the previous cash disclosure)

<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
<b>Reported 12/31/23 Balances</b>	8,941	27	102	2,927	3	1,570	1,250	1,489	437	998	4,430	<b>22,173</b>
<b>Account Reclassifications</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances *</b>	-	-	-	(1)	-	-	-	-	-	-	113	<b>112</b>
<b>Incorporated Accounts *</b>	-	-	-	-	-	-	-	-	-	-	71	<b>71</b>
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 12/31/23 Balances</b>	8,941	27	102	2,925	3	1,570	1,250	1,489	437	998	4,614	<b>22,355</b>

#### \* Footnotes:

1. State Insurance Fund Corporation account inclusion and previously reported balance was corrected.
2. Preliminary numbers for Department of Labor and HFA were restated to correct amounts.

## Appendix B: Central Government – Non TSA

*\$ in '000s*

*Balance as of*

<u>Entity Name</u>	<u>12/31/2023</u>	<u>1/31/2024</u>	<u>DELTA</u>
Electronic Lottery	145,016	114,042	(30,974)
Traditional Lottery	35,851	39,830	3,979
Inspector General	18,624	19,438	815
Environmental Quality Board	12,826	12,116	(709)
Office of the Comptroller	11,215	11,616	402
Institute of Forensic Sciences	7,174	6,560	(615)
Commonwealth Election Commission	6,727	6,718	(9)
Department of Correction and Rehabilitation	3,005	2,806	(199)
Office of Government Ethics	4,235	4,311	76
Telecommunication's Regulatory Board	4,634	5,219	584
Institute of Statistics	4,142	4,193	52
Office of the Special Independent Prosecutor	2,723	2,767	45
Puerto Rico National Guard	2,235	987	(1,249)
Federal Affairs Administration	992	1,013	21
Office of Socioeconomic Development	822	791	(30)
Department of the Family	1,417	919	(498)
Ponce	599	599	-
Department of Education	344	714	371
Administration for Socioeconomic Development of the Family	124	157	33
Energy Board	61	61	-
Families and Children Administration	64	33	(31)
Department of Consumer Affairs	53	35	(17)
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Hacienda	1,065	663,786	662,721
Other	823	1,025	202
	<u>\$ 264,775</u>	<u>\$ 899,742</u>	<u>\$ 634,967</u>

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

<i>\$ in '000s</i>		<i>Balance as of</i>		
	<u>Entity Name</u>	<u>12/31/2023</u>	<u>1/31/2024</u>	<u>DELTA</u>
	Infrastructure Financing Authority	505,788	519,880	14,092.0
	Public Buildings Authority	201,997	203,124	1,127.4
	Ports Authority	266,352	268,196	1,843.7
	Fiscal Agency and Financial Advisory Authority	196,068	261,507	65,439.2
	Government Employee and Judiciary Retirement System Administration	184,752	186,896	2,143.5
	Fondo Equiparacion	12,105	60,216	48,111.1
	Department of Economic Development and Commerce	110,423	79,518	(30,904.6)
	Medical Services Administration	103,683	98,567	(5,115.9)
	Land Administration	45,210	46,360	1,149.0
	Financial Oversight Board	64,762	61,298	(3,463.9)
	Integrated Transport Authority	60,882	64,076	3,193.6
	Land Authority	98,796	99,459	662.6
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	55,956	54,558	(1,398.0)
	Convention Center District Authority	50,788	53,483	2,695.0
	COR3	43,511	120,087	76,575.3
	Public Private Partnership Authority	65,547	67,214	1,666.4
	Energy Commission	31,353	40,466	9,112.4
	Institute of Puerto Rican Culture	26,027	25,396	(631.2)
	Economic Development Bank	17,233	20,007	2,773.6
	Farm Insurance Corporation	17,444	17,792	347.9
	Comprehensive Cancer Center	18,463	22,670	4,206.9
	Fine Arts Center Corporation	17,380	17,438	57.6
	National Guard Institutional Trust	16,754	16,820	66.5
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	15,377	15,642	264.5
	Puerto Rico Tourism Development Fund	1,105	1,112	7.4
	Children's Trust	11,023	11,064	40.5
	PR Science, Technology and Research Trust	9,097	13,491	4,393.9
	GO Redemption Fund	8,266	8,298	32.7
	Musical Arts and Stagecraft Corporation	7,591	7,709	118.4
	Public Broadcasting Corporation	4,599	4,543	(56.0)
	Conservatory of Music	7,076	7,134	57.8
	School of Plastic Arts	3,515	3,488	(26.3)
	Teacher's Retirement System	3,049	3,060	10.9
	Center for Research, Education and Medical Services for Diabetes	3,007	3,021	14.2
	Company for the Integral Development of Cantera's Peninsula	1,642	1,650	7.7
	Martín Peña Canal ENLACE Project Corporation	19,301	19,131	(170.5)
	Culebra Conservation and Development Authority	716	711	(4.6)
	Other	3,623	3,386	(237.9)
		<b>\$ 2,310,262</b>	<b>\$ 2,508,465</b>	<b>\$ 198,203</b>