

---

# 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, 2024*

# 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.)

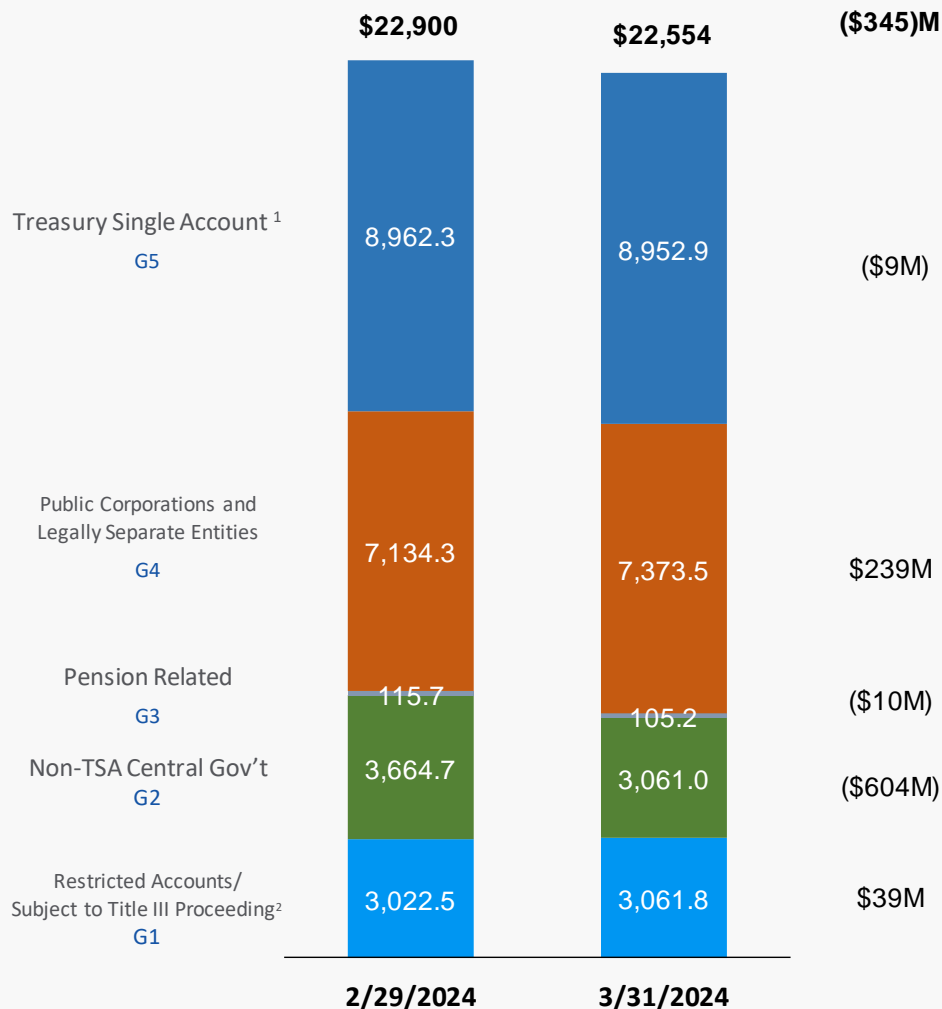
---

- 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

DELTA



### Key takeaways:

- 1) Overall balance of reported accounts decreased by approximately -\$345M from February 29 to March 31, 2024.
- 2) Mainly driven by:
  - a) -\$604M decrease in central government's Non-TSA accounts.
  - b) -\$10M decrease in pension-related accounts
  - c) -\$9M decrease in central government's Treasury Single Account balance ("TSA").
  - d) \$239M increase in public corporations and legally separated entities.
  - e) \$39M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.

### 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 +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>2/29/2024</i>	<i>3/31/2024</i>		
<b>G5</b>	TSA	8,897.2	8,923.1	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	65.1	29.8	<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	115.7	105.2	<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>Include \$102M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>G2</b>	Central Government Non-TSA	3,664.7	3,061.0	<ul style="list-style-type: none"> <li>\$785M Federal funds administered by the Public Housing Administration.</li> <li>\$599M American Rescue Plan Act Federal Funds.</li> <li>\$454M PR Unemployment Trust Fund at US Treasury.</li> <li>\$154M Lottery related funds.</li> <li>\$108M Child Support Administration.</li> <li>\$38M Cares Act COVID-19 related Federal Funds.</li> <li>\$34M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
<b>G4</b>	COFINA	2.5	2.5	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
<b>G1</b>	PREPA	1,488.3	1,554.1	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,190.8	1,193.1	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	1,534.2	1,507.7	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	457.8	456.9	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	624.8	756.1	<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	4,858.5	4,964.9	<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>\$22,900M</b>	<b>\$22,554M</b>	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

Balance as of

<b>Revised Grouping</b>	<b>2/29/2024</b>	<b>3/31/2024</b>	<b>Notes</b>
TSA	8,897.2	8,923.1	<ul style="list-style-type: none"> <li>• The TSA is the Government's main operational bank account in which a majority of receipts from governmental funds are deposited in, and from which most expenses get disbursed.</li> <li>• It includes tax collections, charges for services, intergovernmental collections and among other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>\$8,897M</b>	<b>\$8,923M</b>	

## TSA Sweep Account

SUT	65.1	29.8	<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>\$65M</b>	<b>\$30M</b>	

## Pension Related

Employee Withholding	115.7	105.2	<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>• Include \$102M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$116M</b>	<b>\$105M</b>	



# Central Government – Non-TSA

\$ in US millions

<b>Central Government Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>2/29/2024</b>	<b>3/31/2024</b>	
Public Housing Administration	777.3	785.3	<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	873.1	716.3	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	623.3	619.2	<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	99.6	107.7	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	29.3	29.6	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	37.7	46.4	<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	251.0	242.2	<ul style="list-style-type: none"> <li>• DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, OGPe portal, film program, and Federal funds.</li> </ul>
9-1-1 Services Governing Board	65.4	66.7	<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	908.2	447.4	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,665M</b>	<b>\$3,061M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<b>2/29/2024</b>	<b>3/31/2024</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$2.5M</b>	<b>\$2.5M</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>2/29/2024</i>	<i>3/31/2024</i>	
<b>Grouping Subcategory</b>			
Operating	1,114.1	1,029.5	<ul style="list-style-type: none"> <li>Decrease due to negative cash flow, partially offset by transfers from the FEMA reimbursement account.</li> </ul>
FEMA	289.0	418.8	<ul style="list-style-type: none"> <li>Increase due to receipt of FEMA reimbursements and working capital advances, partially offset by transfers to the PREPA operating accounts.</li> </ul>
Insurance (Restricted)	34.4	52.7	<ul style="list-style-type: none"> <li>Increase due to proceeds related to the Hurricane Maria Insurance Settlement Agreement.</li> </ul>
Construction & Other Restricted	30.6	32.9	<ul style="list-style-type: none"> <li>Increase due to deposit 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>\$1,488M</b>	<b>\$1,554M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>2/29/2024</b>	<b>3/31/2024</b>	<b>Notes</b>
Operational Accounts	\$344.0	\$345.4	<ul style="list-style-type: none"> <li>▪ Increase of \$1.3M in operational account balances is primarily due to an increase of \$2.0M in the money market account.</li> <li>▪ Approximately \$291.3M, or 84% of UPR operational funds are held in five (5) accounts, \$180.6M of which are restricted:                             <ul style="list-style-type: none"> <li>▪ \$88.0M in the money market account (\$27.3M internally restricted),</li> <li>▪ \$81.8M in the FEMA account, (\$74.4M restricted),</li> <li>▪ \$61.4M market value of securities account (\$47.6M internally restricted)<sup>1</sup>,</li> <li>▪ \$31.4M in the hurricane insurance proceeds account (restricted).</li> <li>▪ \$28.8M in the concentration account, and</li> </ul> </li> <li>▪ Approximately \$66.6M 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	\$44.9	\$38.8	<ul style="list-style-type: none"> <li>▪ Decrease of (\$6.1M) in component unit account balances is primarily due to an decrease of (\$6.4M) in the UPR Retirement System.</li> <li>▪ The ending balance is comprised of:                             <ul style="list-style-type: none"> <li>▪ \$16.4M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$15.8M Debt Service),</li> <li>▪ \$13.5M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$8.5M restricted),</li> <li>▪ \$3.8M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$3.0M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$1.7M 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	\$68.8	\$72.7	<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>\$458M</b>	<b>\$457M</b>	<ul style="list-style-type: none"> <li>▪ 02/29/24: \$316.2M Restricted (\$211.6M operational; \$35.7M CUs; \$68.8M bonds), or 69.1%.</li> <li>▪ 03/31/24: \$309.4M Restricted (\$207.0M operational; \$29.7M CUs; \$72.7M bonds), or 67.7%.</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
	2/29/2024	3/31/2024	
Debt Service Accounts	92.3	113.1	<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	97.6	97.8	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	248.3	249.7	<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	244.2	238.8	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	10.3	7.5	<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	2.8	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	247.8	244.4	<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	244.1	235.5	<ul style="list-style-type: none"> <li>• Proceeds in accounts for Disaster Recovery Efforts. Include 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>\$1,191M</b>	<b>\$1,193M</b>	

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

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>2/29/2024</i>	<i>3/31/2024</i>	
<b>Grouping Subcategory</b>			
Operational	1,208.6	1,214.5	<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 \$5.9M is primarily due to the interest income of approximately \$5.5M from cash funds.</li> </ul>
Toll-highway	1.3	0.1	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	10.5	3.5	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The decrease of (\$7.0M) is primarily due to the implementation of the Reclassification Plan approved in the Fiscal Plan. This payroll payment included the retroactive pay from July 2023 to March 2024 approved in the HTA Fiscal Plan.</li> </ul>
Federal Funds	27.6	21.9	<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 for infrastructure projects. The decrease of (\$5.7M) is primarily due to net effect of FHWA and FTA outflows and transfers to other accounts, offsetting federal funds.</li> </ul>
Reserve	286.2	267.7	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The decrease of (\$18.5M) is mainly due to funds transferred for the implementation Reclassification Plan approved in the Fiscal Plan.</li> </ul>
<b>TOTAL</b>	<b>\$1,534M</b>	<b>\$1,508M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>2/29/2024</b>	<b>3/31/2024</b>	
Premium Payments Accounts	71.6	467.1	<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	553.2	289.0	<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>\$625M</b>	<b>\$756M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>2/29/2024</i>	<i>3/31/2024</i>	
<b>PC or Legally Separate Entity</b>			
State Insurance Fund Corporation	1,410.9	1,402.7	<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	227.7	239.6	<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	182.5	180.0	<ul style="list-style-type: none"> <li>Include operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	94.4	90.1	<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	390.9	437.3	<ul style="list-style-type: none"> <li>A portion of the balances are comprised of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts.</li> </ul>
Industrial Development Company	114.0	115.9	<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	2,438.1	2,499.4	<ul style="list-style-type: none"> <li>Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$4,858M</b>	<b>\$4,965M</b>	



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

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

*(2/29/2024 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>	8,897	65	116	3,665	3	1,488	1,191	1,534	458	625	4,859	<b>22,900</b>
<b>Account Reclassifications</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances</b>	-	-	-	-	-	-	-	-	-	-	(0)	<b>(0)</b>
<b>Incorporated Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 12/31/23 Balances</b>	8,897	65	116	3,665	3	1,488	1,191	1,534	458	625	4,858	<b>22,900</b>

## Appendix B: Central Government – Non TSA

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		
	<u>2/29/2024</u>	<u>3/31/2024</u>	<u>DELTA</u>
Hacienda	663,787	212,217	(451,569)
Electronic Lottery	120,995	110,744	(10,251)
Traditional Lottery	41,694	43,348	1,654
Inspector General	20,149	20,890	741
Office of the Comptroller	11,896	12,449	553
Environmental Quality Board	11,484	11,154	(330)
Commonwealth Election Commission	6,686	6,236	(449)
Institute of Forensic Sciences	5,577	4,630	(947)
Telecommunication's Regulatory Board	5,204	5,083	(121)
Office of Government Ethics	4,252	4,445	192
Institute of Statistics	4,251	4,290	39
Department of Correction and Rehabilitation	3,146	2,780	(366)
Office of the Special Independent Prosecutor	2,792	2,768	(23)
Department of Education	1,214	1,012	(202)
Federal Affairs Administration	958	973	14
Puerto Rico National Guard	937	924	(13)
Department of the Family	887	1,006	119
Office of Socioeconomic Development	763	763	0
Administration for Socioeconomic Development of the Family	122	145	23
Energy Board	61	61	-
Families and Children Administration	52	35	(17)
Department of Consumer Affairs	35	40	5
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Other	1,223	1,424	201
	<u>\$ 908,168</u>	<u>\$ 447,421</u>	<u>\$ (460,747)</u>

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

<i>\$ in '000s</i>	<u>Entity Name</u>	<u>2/29/2024</u>	<u>3/31/2024</u>	<u>DELTA</u>
	Infrastructure Financing Authority	518,365	534,086	15,720.7
	Ports Authority	338,857	342,841	3,983.5
	Public Buildings Authority	195,897	284,803	88,906.7
	Government Employee and Judiciary Retirement System Administration	186,227	185,600	(627.0)
	Fiscal Agency and Financial Advisory Authority	182,104	181,143	(960.4)
	Fondo Equiparacion	101,941	58,140	(43,801.0)
	Land Authority	99,991	99,068	(923.1)
	Medical Services Administration	97,241	102,418	5,176.9
	Department of Economic Development and Commerce	71,696	70,341	(1,355.0)
	Public Private Partnership Authority	69,506	71,302	1,796.5
	Financial Oversight Board	64,330	65,459	1,128.7
	Integrated Transport Authority	58,235	53,756	(4,479.7)
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	53,886	54,521	635.8
	Convention Center District Authority	48,825	59,847	11,022.5
	COR3	46,801	43,256	(3,544.9)
	Land Administration	46,176	47,332	1,156.6
	Energy Commission	40,084	38,953	(1,131.4)
	Institute of Puerto Rican Culture	25,874	24,284	(1,590.2)
	Economic Development Bank	21,036	20,997	(38.9)
	Comprehensive Cancer Center	20,815	15,031	(5,784.3)
	Farm Insurance Corporation	17,613	17,693	80.0
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	16,944	16,512	(432.6)
	National Guard Institutional Trust	16,926	16,928	2.5
	Fine Arts Center Corporation	16,478	16,186	(292.6)
	Martín Peña Canal ENLACE Project Corporation	14,935	12,975	(1,960.2)
	PR Science, Technology and Research Trust	11,603	11,594	(8.9)
	Children's Trust	11,083	11,111	28.0
	GO Redemption Fund	8,327	8,356	28.9
	Conservatory of Music	7,539	7,003	(535.7)
	Musical Arts and Stagecraft Corporation	7,120	7,150	30.0
	School of Plastic Arts	4,255	4,135	(119.7)
	Public Broadcasting Corporation	4,040	3,568	(471.8)
	Center for Research, Education and Medical Services for Diabetes	3,890	3,904	14.2
	Teacher's Retirement System	3,070	3,080	10.0
	Company for the Integral Development of Cantera's Peninsula	1,654	1,658	4.6
	Puerto Rico Tourism Development Fund	1,116	1,120	3.8
	Culebra Conservation and Development Authority	742	723	(18.9)
	Other	2,865	2,488	(376.5)
		<b>\$ 2,438,086</b>	<b>\$ 2,499,363</b>	<b>\$ 61,277</b>