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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 November 30, 2024*

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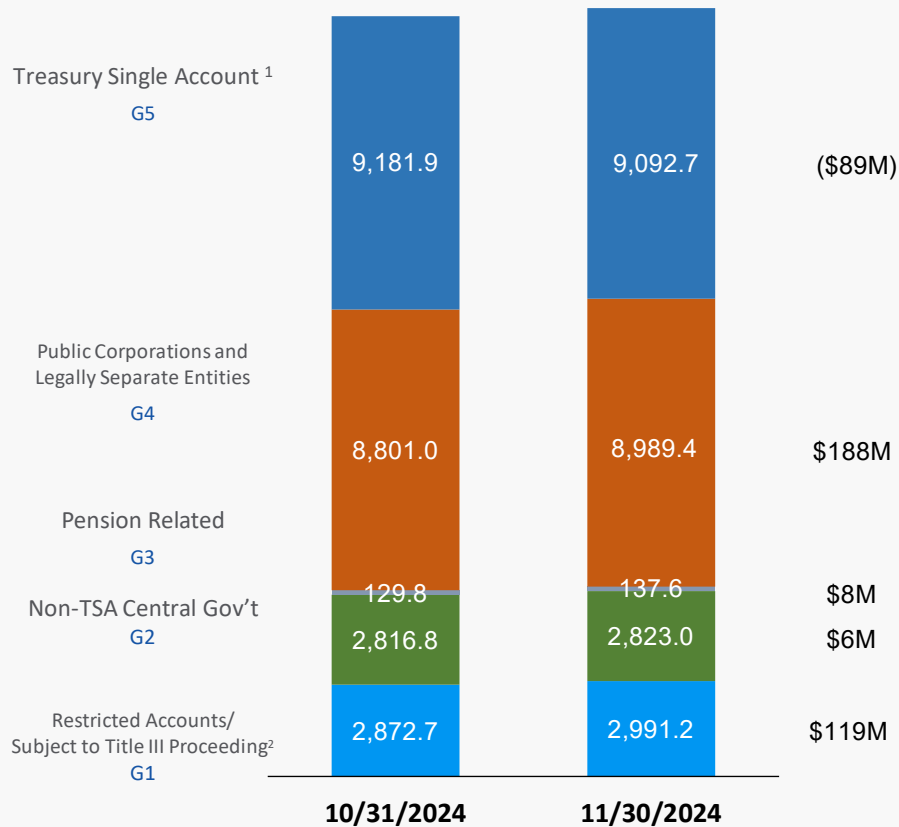
# Executive Summary

\$ in US millions

\$23,802

\$24,034

**DELTA**  
\$232M



### Key takeaways:

1) Overall balance of reported accounts increased by approximately \$232M from October 31 to November 30, 2024.

2) Mainly driven by:

- a) \$188M increase in public corporations and legally separated entities.
- b) \$119M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
- c) \$8M increase in pension-related accounts.
- d) \$6M increase in central government's Non-TSA accounts.
- e) -\$89M decrease in central government's Treasury Single Account balance ("TSA").

### 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

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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>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>10/31/2024</i>	<i>11/30/2024</i>		
<b>G5</b>	TSA	9,124.3	9,053.1	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	57.6	39.6	<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	129.8	137.6	<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 with a balance of \$128M.</li> </ul>
<b>G2</b>	Central Government Non-TSA	2,816.8	2,823.0	<ul style="list-style-type: none"> <li>\$715M Federal funds administered by the Public Housing Administration.</li> <li>\$557M PR Unemployment Trust Fund at US Treasury.</li> <li>\$457M American Rescue Plan Act Federal Funds.</li> <li>\$103M Child Support Administration.</li> <li>\$84M Lottery related funds.</li> <li>\$30M Cares Act COVID-19 related Federal Funds.</li> <li>\$21M 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	1,436.3	1,562.8	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,136.5	1,185.5	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	1,436.4	1,428.4	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	459.4	430.6	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	1,580.2	1,668.5	<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	5,622.4	5,702.4	<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>\$23,802M</b>	<b>\$24,034M</b>	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

Balance as of

<b>Revised Grouping</b>	<b>10/31/2024</b>	<b>11/30/2024</b>	<b>Notes</b>
TSA	9,124.3	9,053.1	<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>\$9,124M</b>	<b>\$9,053M</b>	

## TSA Sweep Account

SUT	57.6	39.6	<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>\$58M</b>	<b>\$40M</b>	

## Pension Related

Employee Withholding	129.8	137.6	<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 with a balance of \$128M.</li> </ul>
<b>TOTAL</b>	<b>\$130M</b>	<b>\$138M</b>	



## Central Government – Non-TSA

\$ in US millions

*Balance as of*

<b>Central Government Entity</b>	<b>10/31/2024</b>	<b>11/30/2024</b>	<b>Notes</b>
Public Housing Administration	723.7	715.0	<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	563.0	580.3	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	787.4	779.4	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow:               <ul style="list-style-type: none"> <li>- \$557M 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	102.5	103.1	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	26.9	28.3	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	53.4	54.8	<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	228.3	212.8	<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	72.1	71.4	<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	259.5	277.8	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$2,817M</b>	<b>\$2,823M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<b>10/31/2024</b>	<b>11/30/2024</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

\$ in US millions <b>Grouping Subcategory</b>	Balance as of		<b>Notes</b>
	<b>10/31/2024</b>	<b>11/30/2024</b>	
Operating	1,104.6	1,066.6	<ul style="list-style-type: none"> <li>Decrease mainly due to a decrease in the ERS Loan account and the Cuenta Concentración account.</li> </ul>
FEMA	269.8	434.1	<ul style="list-style-type: none"> <li>Increase mainly due to an increase in the Working Capital Advances account for Generation Projects.</li> </ul>
Insurance (Restricted)	4.7	4.7	<ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>
Construction & Other Restricted	37.0	37.2	<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>\$1,436M</b>	<b>\$1,563M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>10/31/2024</b>	<b>11/30/2024</b>	<b>Notes</b>
Operational Accounts	\$353.5	\$325.2	<ul style="list-style-type: none"> <li>▪ Decrease of \$27.8M in operational account balances is primarily due to decreases of \$27.1M in the Concentration account.</li> <li>▪ Approximately \$265.9M, or 84% of UPR operational funds are held in five (5) accounts, \$177.8M of which are restricted:               <ul style="list-style-type: none"> <li>▪ \$88.9M in the money market account (\$30.9M internally restricted),</li> <li>▪ \$70.4M in the FEMA cash advances account, (restricted),</li> <li>▪ \$63.3M market value of securities account (\$43.2M internally restricted)<sup>1</sup>,</li> <li>▪ \$40.6M in the concentration account (unrestricted).</li> <li>▪ \$13.5M in the hurricane insurance proceeds account (restricted).</li> </ul> </li> <li>▪ Approximately \$59.9M is in sixty five(65) 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	\$44.3	\$43.1	<ul style="list-style-type: none"> <li>▪ Decrease of \$1.2M in component unit account balances is primarily due to a decrease of \$1.9M in the retirement Systems accounts.</li> <li>▪ \$15.6 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$15.5M Debt Service),</li> <li>▪ \$12.9M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$8.4M restricted),</li> <li>▪ \$5.3M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$7.5M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$1.5M in 1 restricted account at University of Puerto Rico Parking System Inc., and</li> <li>▪ \$0.3M in 2 accounts at Materials Characterization Center, Inc. (\$0.2M restricted).</li> </ul>
Bond Sinking Fund Accounts	\$61.6	\$61.6	<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>\$459M</b>	<b>\$430M</b>	<ul style="list-style-type: none"> <li>▪ 10/31/24: \$304.4M Restricted (\$203.1M operational; \$34.4M CUs; \$61.6M bonds), or 66.6%.</li> <li>▪ 11/30/24: \$303.1M Restricted (\$203.1M operational; \$38.4M CUs; \$61.6M bonds), or 70.5%.</li> </ul>

***In general, the unrestricted account balances in operational accounts are used as working capital for payments of the ordinary obligations of the University, which are not subsidized by other sources.***

**Footnotes:**

1 - UPR purchased T-Bills with monies from the BPPR money market account with maturities of less than 90 days, most of which has been earmarked for Capital Expenditure projects.

# PRASA

\$ in US millions			
<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>10/31/2024</b>	<b>11/30/2024</b>	
Debt Service Accounts	90.6	109.9	<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	45.5	45.5	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	280.2	281.9	<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	224.2	217.5	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	5.9	10.4	<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	5.1	1.9	<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	286.1	253.1	<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	195.7	261.9	<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>\$1,137M</b>	<b>\$1,185M</b>	

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

\$ in US millions			
<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>10/31/2024</b>	<b>11/30/2024</b>	
Operational	13.2	10.1	<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.</li> </ul>
CAPEX Reserve	1,003.6	1,000.4	<ul style="list-style-type: none"> <li>Consisted of restricted/reserve funds for capex projects. The decrease of \$3M is mainly related to the payment of design services.</li> </ul>
Payroll	1.8	4.3	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The increase of \$3M is primarily due to net effect of payroll and payroll taxes payments offsetting transfers from the Operational Account.</li> </ul>
Federal Funds	12.6	17.4	<ul style="list-style-type: none"> <li>HTA receives federal funds from the Federal Highway Administration ("FHWA") and the Federal Transit Administration ("FTA") and uses those funds to spend on FHWA and FTA earmarked infrastructure projects.</li> </ul>
Reserve	335.9	328.5	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the transfer of funds for CAPEX purpose.</li> </ul>
P3 Escrows Accounts	69.3	67.8	<ul style="list-style-type: none"> <li>Consists of restricted funds for each P3 to cover unpaid tolls.</li> </ul>
<b>TOTAL</b>	<b>\$1,436M</b>	<b>\$1,429M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>10/31/2024</b>	<b>11/30/2024</b>	
Premium Payments Accounts	1,030.7	1,116.8	<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	549.5	551.7	<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>\$1,580M</b>	<b>\$1,669M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<b>10/31/2024</b>	<b>11/30/2024</b>	
<b>PC or Legally Separate Entity</b>			
State Insurance Fund Corporation	1,639.0	1,644.5	<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	255.1	271.0	<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	229.3	<ul style="list-style-type: none"> <li>• Include operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	75.6	74.7	<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	482.1	591.0	<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	119.1	121.2	<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	2,832.7	2,770.6	<ul style="list-style-type: none"> <li>• Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$5,622M</b>	<b>\$5,702M</b>	



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

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

(10/31/2024 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 10/31/2024 Balances</b>	9,124	58	130	2,817	3	1,436	1,137	1,436	459	1,580	5,623	<b>23,803</b>
<b>Account Reclassifications</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Incorporated Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 10/31/2024 Balances</b>	9,124	58	130	2,817	3	1,436	1,137	1,436	459	1,580	5,623	<b>23,803</b>

## Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>10/31/2024</u>	<u>11/30/2024</u>	<u>DELTA</u>
Hacienda	87,371	92,850	5,480
Electronic Lottery	70,541	84,371	13,830
Inspector General	26,348	27,131	783
Office of the Comptroller	19,745	19,403	(342)
Environmental Quality Board	18,322	17,892	(430)
Telecommunication's Regulatory Board	6,156	5,905	(251)
Institute of Statistics	4,788	4,926	138
Office of Government Ethics	4,174	4,070	(105)
Institute of Forensic Sciences	3,759	3,119	(640)
Commonwealth Election Commission	3,135	3,062	(74)
Office of the Special Independent Prosecutor	3,023	3,104	81
Department of Correction and Rehabilitation	2,892	3,097	205
National Guard Institutional Trust	2,551	2,757	206
Department of Education	2,372	1,888	(484)
Puerto Rico National Guard	1,578	1,596	18
Federal Affairs Administration	1,033	1,036	3
Department of the Family	854	803	(51)
Office of Socioeconomic Development	499	447	(52)
Administration for Socioeconomic Development of the Family	162	119	(43)
Autoridad Del Puerto de Ponce	113	113	-
Energy Board	61	61	-
Department of Consumer Affairs	37	35	(2)
Families and Children Administration	27	58	31
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Other	-	-	-
	<u>\$ 259,546</u>	<u>\$ 277,848</u>	<u>\$ 18,301</u>

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

<i>\$ in '000s</i>	<b>Entity Name</b>	<i>Balance as of</i>		
		<b><u>10/31/2024</u></b>	<b><u>11/30/2024</u></b>	<b><u>DELTA</u></b>
	Infrastructure Financing Authority	545,950	541,301	(4,649.1)
	Ports Authority	357,986	351,117	(6,868.5)
	Public Buildings Authority	267,043	259,846	(7,196.3)
	COR3	238,668	188,546	(50,122.2)
	Fiscal Agency and Financial Advisory Authority	213,857	214,501	644.3
	Government Employee and Judiciary Retirement System Administration	205,237	206,910	1,672.5
	Land Authority	111,163	108,530	(2,632.9)
	Medical Services Administration	94,607	91,793	(2,813.9)
	Department of Economic Development and Commerce	91,655	93,349	1,694.1
	Public Private Partnership Authority	88,777	78,821	(9,955.5)
	Financial Oversight Board	82,563	79,373	(3,189.7)
	Fondo Equiparacion	63,798	79,982	16,183.9
	Integrated Transport Authority	62,094	73,700	11,606.1
	Convention Center District Authority	56,244	57,805	1,561.6
	Land Administration	54,742	55,056	314.2
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	46,591	47,244	653.3
	Energy Commission	44,028	43,606	(421.8)
	Institute of Puerto Rican Culture	28,195	25,773	(2,421.4)
	Economic Development Bank	24,252	23,674	(577.7)
	National Guard Institutional Trust	17,810	17,830	20.5
	Farm Insurance Corporation	17,054	17,223	168.6
	Comprehensive Cancer Center	16,072	12,672	(3,399.8)
	Fine Arts Center Corporation	15,877	15,902	24.2
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	12,342	11,844	(497.5)
	GO Redemption Fund	9,140	9,166	26.5
	Children's Trust	8,722	8,749	26.9
	Conservatory of Music	7,904	7,697	(206.8)
	PR Science, Technology and Research Trust	7,582	7,482	(100.0)
	Musical Arts and Stagecraft Corporation	7,269	7,680	410.6
	Martín Peña Canal ENLACE Project Corporation	7,257	6,899	(357.8)
	Public Broadcasting Corporation	4,187	3,687	(500.4)
	Center for Research, Education and Medical Services for Diabetes	4,109	4,124	14.7
	School of Plastic Arts	3,915	3,716	(199.2)
	Teacher's Retirement System	3,118	3,107	(10.8)
	Company for the Integral Development of Cantera's Peninsula	1,378	1,487	109.0
	Puerto Rico Tourism Development Fund	1,148	1,151	3.4
	Culebra Conservation and Development Authority	414	414	(0.2)
	Other	9,990	8,854	(1,135.3)
		<b><u>\$ 2,832,736</u></b>	<b><u>\$ 2,770,614</u></b>	<b><u>\$ (62,122)</u></b>