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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 April 30, 2024*

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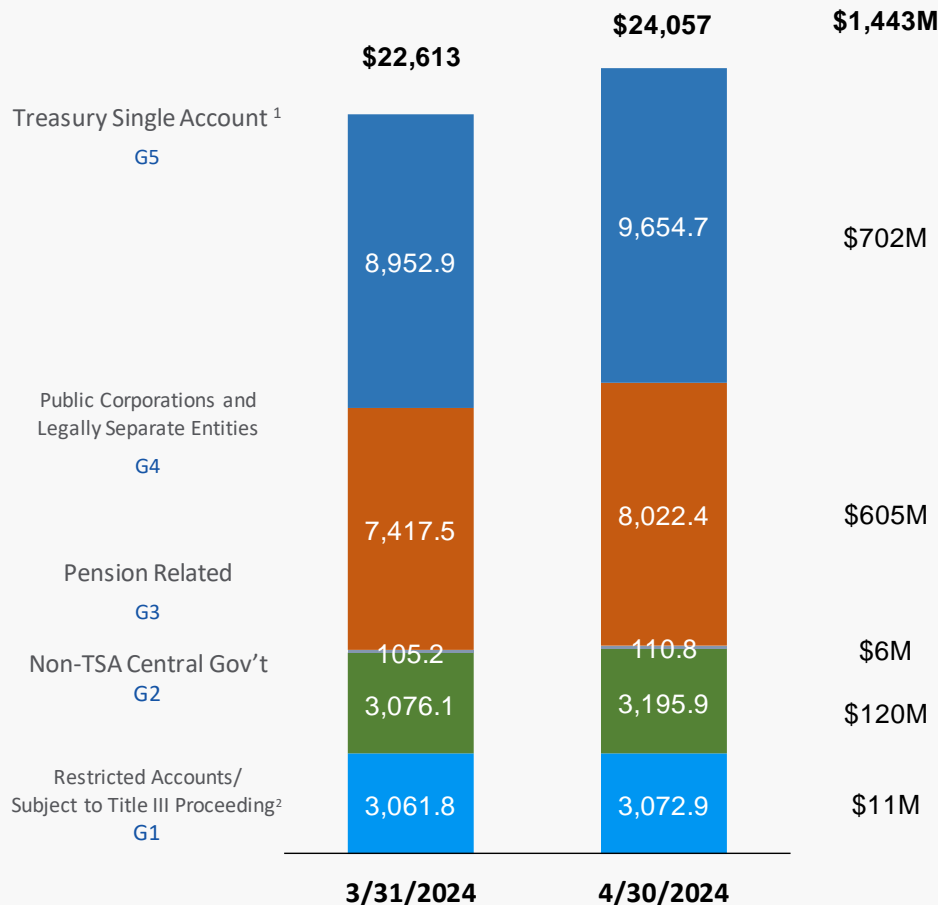
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# Executive Summary

\$ in US millions

DELTA



**Key takeaways:**

- 1) Overall balance of reported accounts increased by approximately \$1,443M from March 31 to April 30, 2024.
- 2) Mainly driven by:
  - a) \$702M increase in central government's Treasury Single Account balance ("TSA").
  - b) \$605M increase in public corporations and legally separated entities.
  - c) \$120M increase in central government's Non-TSA accounts.
  - d) \$11M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
  - e) \$6M 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 +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, AAFAP commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAP 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>3/31/2024</i>	<i>4/30/2024</i>		
<b>G5</b>	TSA	8,923.1	9,624.8	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	29.8	29.9	<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	105.2	110.8	<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 \$105M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>G2</b>	Central Government Non-TSA	3,076.1	3,195.9	<ul style="list-style-type: none"> <li>\$776M Federal funds administered by the Public Housing Administration.</li> <li>\$601M American Rescue Plan Act Federal Funds.</li> <li>\$506M PR Unemployment Trust Fund at US Treasury.</li> <li>\$129M Lottery related funds.</li> <li>\$109M 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	2.4	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
<b>G1</b>	PREPA	1,554.1	1,567.5	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,193.1	1,232.4	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	1,507.7	1,505.4	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	456.9	460.9	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	756.1	1,301.9	<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	5,008.9	5,024.8	<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>\$22,613M</b>	<b>\$24,057M</b>	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

*Balance as of*

<b>Revised Grouping</b>	<b>3/31/2024</b>	<b>4/30/2024</b>	<b>Notes</b>
TSA	8,923.1	9,624.8	<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>\$8,923M</b>	<b>\$9,625M</b>	

## TSA Sweep Account

SUT	29.8	29.9	<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>\$30M</b>	<b>\$30M</b>	

## Pension Related

Employee Withholding	105.2	110.8	<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 \$105M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$105M</b>	<b>\$111M</b>	



# Central Government – Non-TSA

\$ in US millions

<b>Central Government Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>3/31/2024</b>	<b>4/30/2024</b>	
Public Housing Administration	785.3	775.7	<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	716.3	718.7	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	619.2	755.9	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow:               <ul style="list-style-type: none"> <li>- \$506M 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	107.7	108.6	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	29.6	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	46.7	35.8	<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	242.2	263.4	<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	66.7	65.1	<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	462.3	443.9	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,076M</b>	<b>\$3,196M</b>	

# COFINA

\$ in US millions

*Balance as of*

	<b>3/31/2024</b>	<b>4/30/2024</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$2.5M</b>	<b>\$2.4M</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>3/31/2024</i>	<i>4/30/2024</i>	
<b>Grouping Subcategory</b>			
Operating	1,029.5	1,064.3	<ul style="list-style-type: none"> <li>• Increase due to breakeven operating cash flow and transfers in from the FEMA Reimbursement Account.</li> </ul>
FEMA	418.8	387.1	<ul style="list-style-type: none"> <li>• Decrease due to transfers to the PREPA Operating accounts, partially offset by receipt of FEMA reimbursements and working capital advances.</li> </ul>
Insurance (Restricted)	52.7	62.0	<ul style="list-style-type: none"> <li>• Increase due to proceeds related to the Hurricane Maria Insurance Settlement Agreement.</li> </ul>
Construction & Other Restricted	32.9	33.9	<ul style="list-style-type: none"> <li>• Slight increase due to deposits 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>\$1,554M</b>	<b>\$1,568M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>3/31/2024</b>	<b>4/30/2024</b>	<b>Notes</b>
Operational Accounts	\$345.4	\$341.7	<ul style="list-style-type: none"> <li>▪ Decrease of (\$3.7M) in operational account balances is primarily due to a decrease of (\$2.2M) in the concentration account.</li> <li>▪ Approximately \$284.3M, or 83% of UPR operational funds are held in five (5) accounts, \$180.3M of which are restricted:               <ul style="list-style-type: none"> <li>▪ \$90.0M in the money market account (\$27.3M internally restricted),</li> <li>▪ \$74.7M in the FEMA account, (restricted),</li> <li>▪ \$61.6M market value of securities account (\$47.5M internally restricted)<sup>1</sup>,</li> <li>▪ \$31.4M in the hurricane insurance proceeds account (restricted).</li> <li>▪ \$26.5M in the concentration account, and</li> </ul> </li> <li>▪ Approximately \$57.4M 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	\$38.8	\$42.6	<ul style="list-style-type: none"> <li>▪ Increase of \$3.8M in component unit account balances is primarily due to an increase of \$3.6M in the UPR Retirement System.</li> <li>▪ The ending balance is comprised of:               <ul style="list-style-type: none"> <li>▪ \$16.9M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$16.8M Debt Service),</li> <li>▪ \$12.4M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$8.5M restricted),</li> <li>▪ \$6.7M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$4.7M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.4M 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	\$72.7	\$76.6	<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>\$457M</b>	<b>\$461M</b>	<ul style="list-style-type: none"> <li>▪ 03/31/24: \$309.4M Restricted (\$207.0M operational; \$29.7M CUs; \$72.7M bonds), or 67.7%.</li> <li>▪ 04/30/24: \$319.3M Restricted (\$209.6M operational; \$33.1M CUs; \$76.6M bonds), or 64.9%.</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
	3/31/2024	4/30/2024	
Debt Service Accounts	113.1	134.1	<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	97.8	98.1	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	249.7	251.3	<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	238.8	216.4	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	7.5	5.3	<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	3.4	<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	244.4	272.5	<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	235.5	248.0	<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>\$1,193M</b>	<b>\$1,232M</b>	

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

Grouping Subcategory	Balance as of		Notes
	3/31/2024	4/30/2024	
Operational	4.7	3.3	<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	1,002.7	1,007.2	<ul style="list-style-type: none"> <li>Consists of restricted/reserve funds for CapEx projects. The increase of \$4.5M is primarily due to the interest income for the month.</li> </ul>
Payroll	3.5	1.1	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The decrease of (\$2.5M) is primarily due to the net effect of payroll and payroll taxes payments offsetting transfers from the operational account during the month of April.</li> </ul>
Federal Funds	21.9	18.5	<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 decrease of (\$3.4M) is primarily due to net effect of FHWA and FTA outflows and transfers other accounts offsetting federal funds.</li> </ul>
Reserve	401.9	404.2	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the increase of approximately \$3.5M and \$2.6M in a P3 escrow account and Capex funds, respectively. These were offset by (\$3.8M) in other restricted funds.</li> </ul>
P3 Escrows Accounts	73.0	71.1	<ul style="list-style-type: none"> <li>Consists of restricted funds for each P3 to cover unpaid tolls.</li> </ul>
<b>TOTAL</b>	<b>\$1,508M</b>	<b>\$1,505M</b>	

# ASES

\$ in US millions			
<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>3/31/2024</b>	<b>4/30/2024</b>	
Premium Payments Accounts	467.1	920.5	<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	289.0	381.4	<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>\$756M</b>	<b>\$1,302M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>3/31/2024</i>	<i>4/30/2024</i>	
<b>PC or Legally Separate Entity</b>			
State Insurance Fund Corporation	1,402.7	1,377.9	<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	239.6	243.8	<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	180.0	204.9	<ul style="list-style-type: none"> <li>Include operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	90.1	93.0	<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	437.3	430.6	<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	115.9	111.5	<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	2,543.3	2,563.1	<ul style="list-style-type: none"> <li>Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$5,009M</b>	<b>\$5,025M</b>	



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

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

(3/31/2024 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 3/31/2024 Balances</b>	8,923	30	105	3,061	2	1,554	1,193	1,508	457	756	4,965	<b>22,554</b>
<b>Account Reclassifications</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Incorporated Accounts</b>	-	-	-	15	-	-	-	-	-	-	44	<b>59</b>
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 3/31/2024 Balances</b>	8,923	30	105	3,076	2	1,554	1,193	1,508	457	756	5,009	<b>22,613</b>

## Appendix B: Central Government – Non TSA

*\$ in '000s*

*Balance as of*

<u>Entity Name</u>	<u>3/31/2024</u>	<u>4/30/2024</u>	<u>DELTA</u>
Hacienda	227,107	231,801	4,694
Electronic Lottery	110,744	85,803	(24,941)
Traditional Lottery	43,348	43,346	(2)
Inspector General	20,890	22,092	1,202
Office of the Comptroller	12,449	13,195	745
Environmental Quality Board	11,154	10,313	(840)
Commonwealth Election Commission	6,236	5,654	(583)
Telecommunication's Regulatory Board	5,083	5,455	372
Institute of Forensic Sciences	4,630	4,296	(334)
Office of Government Ethics	4,445	4,764	319
Institute of Statistics	4,290	4,466	176
Department of Correction and Rehabilitation	2,780	2,525	(255)
Office of the Special Independent Prosecutor	2,768	2,871	103
Department of Education	1,012	951	(61)
Department of the Family	1,006	1,515	508
Federal Affairs Administration	973	999	26
Puerto Rico National Guard	924	958	34
Office of Socioeconomic Development	763	757	(6)
Administration for Socioeconomic Development of the Family	145	147	2
Energy Board	61	61	-
Department of Consumer Affairs	40	29	(11)
Families and Children Administration	35	170	135
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Autoridad Del Puerto de Ponce	-	113	113
Other	1,424	1,622	199
	<u>\$ 462,311</u>	<u>\$ 443,906</u>	<u>\$ (18,405)</u>

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

<i>\$ in '000s</i>		<i>Balance as of</i>		
	<u>Entity Name</u>	<u>3/31/2024</u>	<u>4/30/2024</u>	<u>DELTA</u>
	Infrastructure Financing Authority	534,086	529,944	(4,141.6)
	Ports Authority	342,841	358,557	15,716.0
	Public Buildings Authority	288,106	299,053	10,946.7
	Fiscal Agency and Financial Advisory Authority	221,827	218,523	(3,304.0)
	Government Employee and Judiciary Retirement System Administration	185,600	189,280	3,680.7
	Medical Services Administration	102,418	100,888	(1,530.6)
	Land Authority	99,068	96,706	(2,361.9)
	Public Private Partnership Authority	71,302	79,695	8,392.6
	Department of Economic Development and Commerce	70,341	71,261	919.9
	Financial Oversight Board	65,459	69,836	4,377.1
	Convention Center District Authority	59,847	69,643	9,796.2
	Fondo Equiparacion	58,140	39,158	(18,982.1)
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	54,521	52,990	(1,531.0)
	Integrated Transport Authority	53,756	51,353	(2,403.0)
	Land Administration	47,332	48,083	750.1
	COR3	43,256	40,489	(2,767.0)
	Energy Commission	38,953	38,146	(807.0)
	Institute of Puerto Rican Culture	24,284	23,719	(564.8)
	Economic Development Bank	20,997	21,692	694.5
	Farm Insurance Corporation	17,693	18,434	741.4
	National Guard Institutional Trust	16,928	17,085	156.4
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	16,512	16,851	339.5
	Fine Arts Center Corporation	16,186	15,890	(296.1)
	Comprehensive Cancer Center	15,031	18,104	3,073.4
	Martín Peña Canal ENLACE Project Corporation	12,975	12,898	(77.1)
	PR Science, Technology and Research Trust	11,594	10,643	(951.1)
	Children's Trust	11,111	11,152	40.9
	GO Redemption Fund	8,356	8,388	32.1
	Musical Arts and Stagecraft Corporation	7,150	7,197	46.7
	Conservatory of Music	7,003	6,404	(599.4)
	School of Plastic Arts	4,135	3,999	(135.4)
	Center for Research, Education and Medical Services for Diabetes	3,904	3,946	41.9
	Public Broadcasting Corporation	3,568	3,645	76.9
	Teacher's Retirement System	3,080	3,091	10.8
	Company for the Integral Development of Cantera's Peninsula	1,658	1,651	(7.1)
	Puerto Rico Tourism Development Fund	1,120	1,124	4.1
	Culebra Conservation and Development Authority	723	751	28.3
	Other	2,488	2,842	354.0
		<b>\$ 2,543,350</b>	<b>\$ 2,563,111</b>	<b>\$ 19,761</b>