



GOVERNMENT OF PUERTO RICO  
Department of the Treasury

**Requirement 1(E)**

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

*Information as of Feb 28, 2023*

**March 31, 2023**

---

# 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.

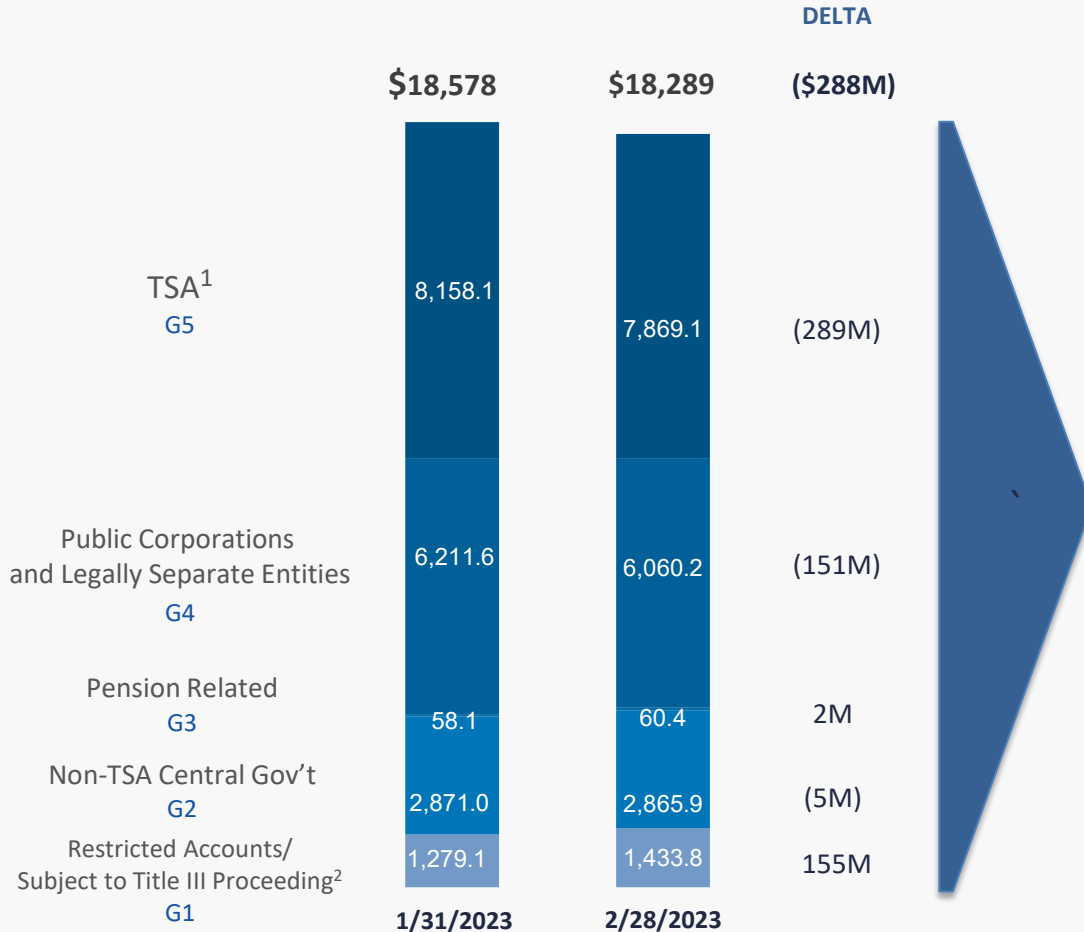
## Disclaimer (cont'd.)

---

- 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



## Key takeaways:

- Overall balance of reported accounts decreased by approximately \$288M from Jan 31<sup>st</sup> to Feb 28<sup>st</sup>.
- Mainly driven by:
  - (\$289M) decrease in central government's Treasury Single Account balance ("TSA<sup>1</sup>").
  - (\$151M) decrease in public corporations and legally separated entities.
  - (\$5M) decrease in central government's Non-TSA accounts.
  - \$155M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA<sup>2</sup>.
  - \$2M increase in pension-related.

## 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 +800 bank accounts. Hacienda now has centralized access to bank account information for most of the Government.
- Hacienda conducted this process in discussion with the FOMB and its advisors and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, 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 as a result 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>1/31/2023</i>	<i>2/28/2023</i>		
G5	TSA	7,311.1	7,166.6	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
G5	TSA Sweep	847.0	702.5	<ul style="list-style-type: none"> <li>TSA sweep includes the Gen Tax sweep account which holds unreconciled general fund revenues and the SUT sweep account which holds unreconciled SUT amounts. Both accounts are regularly swept into the TSA or other accounts as described on the following slide.</li> </ul>
G3	Pension Related	58.1	60.4	<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>\$56M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
G2	Central Gov't Non-TSA	2,871.0	2,865.9	<ul style="list-style-type: none"> <li>\$919M American Rescue Plan Act Federal Funds.</li> <li>\$614M Federal funds administered by the Public Housing Administration.</li> <li>\$215M Cares Act COVID-19 related Federal Funds.</li> <li>\$347M PR Unemployment Trust Fund at US Treasury.</li> <li>\$139M lottery related funds.</li> <li>\$91M under Child Support Administration.</li> <li>\$30M Emergency Rental Assistance Program.</li> <li>Refer to slide 9 for more details</li> </ul>
G4	COFINA	2.2	1.9	<ul style="list-style-type: none"> <li>The balance shown on the COFINA accounts as of 2/28/23 reflects operational funds post-effectiveness of the COFINA Plan.</li> </ul>
G1	PREPA	1,079.2	1,220.0	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
G4	PRASA	1,109.6	1,130.6	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
G1	HTA	199.8	213.9	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
G4	UPR	380.1	417.7	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
G4	ASES	742.4	523.2	<ul style="list-style-type: none"> <li>State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>
G4	Other Public Corps & Legally Separate Entities	3,977.3	3,986.8	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Slides 16 and 19 include an overview of the entities and balances.</li> </ul>
<b>TOTAL</b>		<b>\$18,578M</b>	<b>\$18,289M</b>	

## TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

<i>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>1/31/2023</i>	<i>2/28/2023</i>	
TSA	7,311.1	7,166.6	<ul style="list-style-type: none"> <li>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 among other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>\$7,311M</b>	<b>\$7,167M</b>	

### TSA Sweep Accounts:

SUT	42.0	56.0	<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> <li>SURI GenTax Account. Balances are swept periodically to the TSA each month upon completion of reconciliations for distribution.</li> </ul>
Gen Tax	805.0	646.5	
<b>TOTAL</b>	<b>\$847M</b>	<b>\$703M</b>	

### Pension Related:

Employee Withholding	58.1	60.4	<ul style="list-style-type: none"> <li>Accounts classified as 'Other PR Treasury Custody Accounts' grouped as Pension Related, mainly comprised of bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems.</li> <li>\$56M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$58M</b>	<b>\$60M</b>	



# Central Government – Non-TSA

\$ in US millions			
<b>Central Government Entity</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>1/31/2023</b>	<b>2/28/2023</b>	
Public Housing Administration	620.7	614.2	<ul style="list-style-type: none"> <li>PHA accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>
Other Treasury Custody Accounts	1,218.3	1,209.1	<ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	483.5	478.5	<ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follows:               <ul style="list-style-type: none"> <li>– \$347M 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	87.9	91.4	<ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	28.4	29.7	<ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	34.2	37.7	<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	122.7	136.9	<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	56.3	56.0	<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	219.0	212.3	<ul style="list-style-type: none"> <li>Description included in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$2,871M</b>	<b>\$2,866M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<i>1/31/2023</i>	<i>2/28/2023</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$2.2M</b>	<b>\$1.9M</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, 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 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 bank account balances held by the trustee (other than operational or other unrestricted funds) are not included in 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>	<b>Balance as of</b>		<b>Notes</b>
	<b>1/31/2023</b>	<b>2/28/2023</b>	
Operating	726.3	778.4	<ul style="list-style-type: none"> <li>Increase due to positive operating cash flow primarily due to lower fuel related payments and timing of other operating disbursements</li> </ul>
Segregated	0.0	0.0	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
FEMA	290.3	355.1	<ul style="list-style-type: none"> <li>Increase due to the receipt of FEMA proceeds</li> </ul>
Insurance (Restricted)	15.9	39.7	<ul style="list-style-type: none"> <li>Net increase due to Hurricane Maria insurance proceeds</li> </ul>
Construction & Other Restricted	29.1	29.2	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
US Bank Accounts	17.2	17.2	<ul style="list-style-type: none"> <li>No significant change from prior month</li> </ul>
<b>TOTAL</b>	<b>\$1,079M</b>	<b>\$1,220M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>1/31/2023</b>	<b>2/28/2023</b>	<b>Notes</b>
Operational Accounts	\$263.9	\$303.0	<ul style="list-style-type: none"> <li>· Increase of \$39.1M in operational accounts is primarily due to a increase of \$13.1M in the Financial Student Aid (Mayaguez), \$11.9M in the money market account, and \$9.6 in the concentration account.</li> <li>· Approximately \$250.0M, or 83% of UPR operational funds are held in five (5) accounts, \$163.5M of which are restricted:                             <ul style="list-style-type: none"> <li>· \$89.1M in money market account, (\$6.3M internally restricted),</li> <li>· \$76.5M market value of a securities account (\$58.4M internally restricted)<sup>1</sup>,</li> <li>· \$35.8M in concentration account (\$28.2M internally restricted),</li> <li>· \$35.1M in hurricane insurance proceeds account (restricted),</li> <li>· \$13.4M in capital improvement program account (restricted)</li> </ul> </li> <li>· Approximately \$53.0M is in sixty (61) active Banco Popular and UBS bank accounts managed by UPR and its units, which typically contain deposits of federal student aids (all restricted).</li> </ul>
Component Units Accounts	\$52.2	\$46.9	<ul style="list-style-type: none"> <li>· Decrease of \$5.3M in component unit account balances is primarily due to a decrease of \$6.3M in the in the Retirement Systems accounts. Balance is composed of:                             <ul style="list-style-type: none"> <li>· \$18.0M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$11.4M restricted),</li> <li>· \$15.0M in 12 restricted accounts at DUI (\$14.9M DUI Debt Service),</li> <li>· \$10.0M in 2 restricted accounts related to Retirement Systems,</li> <li>· \$2.1M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>· \$1.3M in 1 restricted account at University of Puerto Rico Parking System Inc.,</li> <li>· \$0.5M in 2 accounts at Materials Characterization Center, Inc. (\$0.1M restricted).</li> </ul> </li> </ul>
Bond Sinking Fund Accounts	\$64.0	\$67.8	<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>\$380M</b>	<b>\$418M</b>	<ul style="list-style-type: none"> <li>· 1/31/23: \$278.9M Restricted (\$171.1M operational; \$43.8M CUs; \$64.0M bonds), or 73.4%.</li> <li>· 2/28/23: \$300.0M Restricted (\$194.4M operational; \$37.8M CUs; \$67.8M bonds), or 71.8%.</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 millions		<b>Balance as of</b>		
<b>Grouping Subcategory</b>	<b>1/31/2023</b>	<b>2/28/2023</b>	<b>Notes</b>	
Debt Service Accounts	64.0	84.6	<ul style="list-style-type: none"> <li>▪ Payment of principal and interest on senior and senior sub indebtedness due on due on January 1<sup>st</sup> and July 1<sup>st</sup> of each year.</li> </ul>	
Debt Service Reserve	93.2	93.3	<ul style="list-style-type: none"> <li>▪ Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>	
Operating Reserve	207.7	209.7	<ul style="list-style-type: none"> <li>▪ To cover 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	267.4	284.1	<ul style="list-style-type: none"> <li>▪ Cash and cash equivalents for payment of operating expenses.</li> </ul>	
Revenue Fund	8.9	8.8	<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	8.0	9.1	<ul style="list-style-type: none"> <li>▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust.</li> </ul>	
Construction Fund	179.7	160.9	<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	277.4	276.7	<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>\$1,110M</b>	<b>\$1,131M</b>	13
--------------	-----------------	-----------------	----

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

\$ in US millions			
Grouping Subcategory	Balance as of		Notes
	1/31/2023	2/28/2023	
Operational	7.1	9.8	<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 (+\$2.7M) is primarily due to the net effect of operating and intra-government receipts (+\$35.7M) and transfers from the Operational Account (+\$4.7M) offsetting operating expenses other than payroll (-\$37.7M) during the month.</li> </ul>
Toll-highway	7.8	6.0	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	4.2	0.8	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The decrease of (-\$3.4M) is primarily due to net effect of payroll and payroll taxes payments (-\$7.0M) offsetting transfers from the Operational Account (+\$3.6M) for the month of February.</li> </ul>
Federal Funds	6.1	15.0	<ul style="list-style-type: none"> <li>HTA receives federal funds from the Federal Highway Administration (“FHWA”) and the Federal Transit Administration (“FTA”) and uses those funds to spend on FHWA and FTA earmarked infrastructure projects. The increase of (+\$8.9M) approx. is primarily due to net effect of FHWA and FTA inflows (+\$15.7M) and transfers from/to other accounts (+\$2.3M) offsetting federal capex spending (-\$9.1M) during the month.</li> </ul>
Reserve	126.1	122.8	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The decrease of (-\$3.3M) is primarily due to bank transfers made during the month. Of this balance \$65.5M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.</li> </ul>
BNY Accounts (Debt Issuance)	48.6	59.5	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for debt issuance.</li> </ul>
<b>TOTAL</b>	<b>\$200M</b>	<b>\$214M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>1/31/2023</b>	<b>2/28/2023</b>	
Premium Payments Account	123.9	202.6	<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 premiums payments.</li> </ul>
Control Account	618.5	320.6	<ul style="list-style-type: none"> <li>The Control Account receives monies from the Rebates and Operational accounts, and makes disbursements for MCO premiums, and general overhead and payroll expenses. There are often timing delays in premiums payments and the receipt of Federal reimbursement monies, which can cause large swings in cash balances.</li> </ul>
<b>TOTAL</b>	<b>\$742M</b>	<b>\$523M</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>1/31/2023</i>	<i>2/28/2023</i>	
State Insurance Fund Corporation	858.2	863.9	<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	198.5	199.2	<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	184.5	168.5	<ul style="list-style-type: none"> <li>Operational accounts.</li> </ul>
Agricultural Enterprises Development Administration	86.6	86.4	<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	455.6	452.0	<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	89.7	91.9	<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 operating expenses.</li> </ul>
Other Public Corporations	2,104.3	2,124.9	<ul style="list-style-type: none"> <li>Description included in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$3,977M</b>	<b>\$3,987M</b>	



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

Summary of updated balances to the previously reported balances on prior monthly disclosure: Jan 31<sup>st</sup> balances.

(1/31/2023 updated balances, reported in the previous cash disclosure, \$ in US millions)

\$ in US Millions	TSA	TSA Sweep	Pension related	Central Government - Non TSA	COFINA	Other Restricted Title III Accounts	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
Reported 1/31/23 Balances	7,311	847	63	2,872	2	-	1,079	1,110	200	380	742	3,977	18,579
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	(1) <sup>1</sup>	-	-	-	-	-	-	-	-	(1)
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 1/31/23 Balances	7,311	847	58	2,871	2	-	1,079	1,110	200	380	742	3,977	18,578

### Footnotes:

1 – Public Housing Administration previously reported numbers were preliminary, and restatement to final numbers is included herein.

## Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>1/31/2023</u>	<u>2/28/2023</u>	<u>DELTA</u>
Electronic Lottery	115,747	125,879	10,132
Traditional Lottery	30,704	13,352	(17,352)
Environmental Quality Board	12,098	11,315	(782)
Inspector General	10,873	11,535	663
Office of the Comptroller	9,478	9,386	(92)
Commonwealth Election Commission	7,138	7,179	41
Puerto Rico National Guard	5,141	4,829	(312)
Department of Correction and Rehabilitation	5,039	4,418	(620)
Institute of Forensic Sciences	4,550	6,447	1,897
Office of Government Ethics	3,546	3,669	123
Telecommunication's Regulatory Board	3,266	3,647	381
Institute of Statistics	3,155	3,313	159
Office of the Special Independent Prosecutor	2,446	2,512	66
Other	2,059	1,592	(467)
Department of the Family	1,149	970	(179)
Office of Socioeconomic Development	1,132	1,095	(37)
Department of Education	968	824	(145)
Families and Children Administration	240	59	(180)
Administration for Socioeconomic Development of the Family	117	153	36
Ponce	61	61	-
Energy Board	61	61	-
Department of Consumer Affairs	38	8	(31)
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	5	(0)
	<u>\$ 219,011</u>	<u>\$ 212,310</u>	<u>\$ (6,701)</u>

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

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>1/31/2023</u>	<u>2/28/2023</u>	<u>DELTA</u>
Infrastructure Financing Authority	489,906	484,075	(5,831.0)
Fiscal Agency and Financial Advisory Authority	199,713	194,466	(5,246.7)
Government Employee and Judiciary Retirement System Administration	170,422	179,554	9,131.2
COR3	144,059	121,352	(22,706.8)
Ports Authority	135,431	134,462	(969.1)
Public Buildings Authority	130,744	140,655	9,910.8
Medical Services Administration	100,070	103,970	3,900.7
Financial Oversight Board	88,925	93,027	4,101.5
Land Administration	80,072	80,838	766.1
Fondo Equiparacion	58,927	85,264	26,337.3
Department of Economic Development and Commerce	54,228	54,016	(211.6)
Land Authority	50,572	54,980	4,408.1
Puerto Rico and the Caribbean Cardiovascular Center Corporation	48,468	48,709	241.1
Convention Center District Authority	48,204	52,437	4,232.2
Public Private Partnership Authority	42,604	45,715	3,111.3
Integrated Transport Authority	41,788	36,553	(5,234.6)
Institute of Puerto Rican Culture	33,061	32,258	(803.1)
Economic Development Bank	31,563	28,144	(3,419.6)
Energy Commission	29,672	29,316	(355.9)
Comprehensive Cancer Center	22,519	20,727	(1,792.3)
PR Science, Technology and Research Trust	17,189	15,844	(1,344.9)
Fine Arts Center Corporation	14,830	14,229	(601.3)
Other	13,905	13,337	(567.7)
National Guard Institutional Trust	13,680	13,992	312.3
Conservatory of Music	8,328	7,772	(556.4)
Musical Arts and Stagecraft Corporation	7,933	7,853	(80.1)
Public Broadcasting Corporation	5,972	7,569	1,597.1
Farm Insurance Corporation	4,878	8,154	3,276.1
School of Plastic Arts	4,855	4,585	(270.1)
Teacher's Retirement System	2,994	3,007	12.4
Center for Research, Education and Medical Services for Diabetes	2,654	2,683	28.5
Martín Peña Canal ENLACE Project Corporation	2,050	1,314	(735.4)
Authority for the Redevelopment of the facilities of the Roosevelt Roads Naval Station	1,861	1,748	(112.4)
Company for the Integral Development of Cantera's Peninsula	1,549	1,598	49.5
Culebra Conservation and Development Authority	641	680	39.4
	<u>\$ 2,104,267</u>	<u>\$ 2,124,884</u>	<u>\$ 20,617</u>