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DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## Requirement 1(E)

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

*Information as of August 31, 2025*

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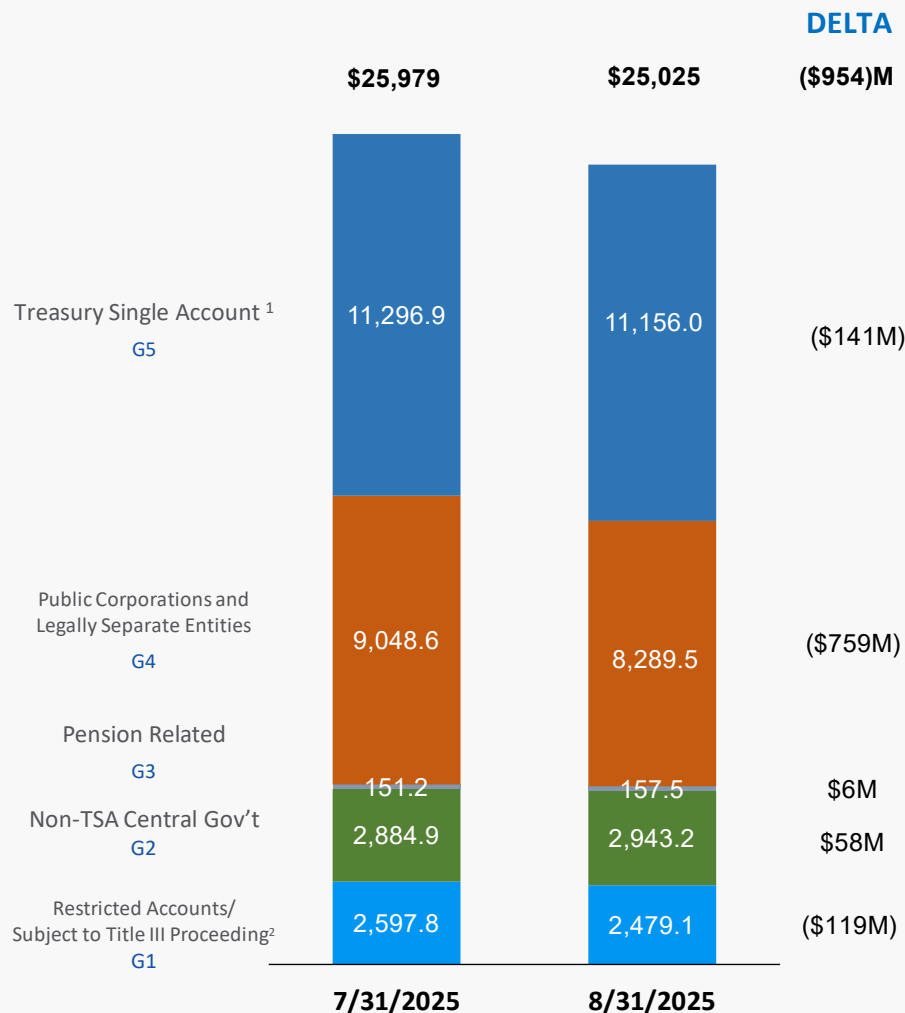
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# Executive Summary

\$ in US millions



## Key takeaways:

1) Overall balance of reported accounts decreased by approximately -\$954M from July 31 to August 31, 2025.

2) Mainly driven by:

- a) \$58M increase in central government's Non-TSA accounts.
- b) \$6M increase in pension-related Accounts.
- c) -\$119M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
- d) -\$141M decrease in central government's Treasury Single Account balance ("TSA").
- e) -\$759M decrease in public corporations and legally separated entities.

## 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		Balance as of		Notes
	Revised Grouping	7/31/2025	8/31/2025	
G5	TSA	11,231.1	11,134.4	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
G5	TSA Sweep	65.8	21.6	<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>
G3	Pension Related	151.2	157.5	<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 \$153M.</li> </ul>
G2	Central Government Non-TSA	2,884.9	2,943.2	<ul style="list-style-type: none"> <li>\$818M Federal funds administered by the Public Housing Administration.</li> <li>\$655M PR Unemployment Trust Fund at US Treasury.</li> <li>\$336M American Rescue Plan Act Federal Funds.</li> <li>\$109M Child Support Administration.</li> <li>\$68M Lottery related funds.</li> <li>\$27M Cares Act COVID-19 related Federal Funds.</li> <li>\$8M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
G4	COFINA	0.5	1.7	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
G1	PREPA	1,200.4	1,094.9	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
G4	PRASA	1,073.3	1,066.1	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
G1	HTA	1,397.3	1,384.2	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
G4	UPR	414.0	419.0	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
G4	ASES	1,633.0	980.6	<ul style="list-style-type: none"> <li>Include State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>
G4	Other Public Corps. & Legally Separate Entities	5,927.8	5,822.1	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.</li> </ul>
TOTAL		\$25,979M	\$25,025M	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

<b>Revised Grouping</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>7/31/2025</b>	<b>8/31/2025</b>	
TSA	11,231.1	11,134.4	<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>\$11,231M</b>	<b>\$11,134M</b>
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## TSA Sweep Account

SUT	65.8	21.6	<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>
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<b>TOTAL</b>	<b>\$66M</b>	<b>\$22M</b>
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## Pension Related

Employee Withholding	151.2	157.5	<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 \$153M.</li> </ul>
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<b>TOTAL</b>	<b>\$151M</b>	<b>\$157M</b>
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## Central Government – Non-TSA

\$ in US millions

<b>Central Government Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>7/31/2025</b>	<b>8/31/2025</b>	
Public Housing Administration	775.2	817.5	<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	425.1	421.2	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	925.5	925.1	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow: <ul style="list-style-type: none"> <li>- \$655M 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	108.6	109.1	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	27.4	34.3	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	45.3	37.9	<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	252.8	257.6	<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	68.2	68.9	<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	256.8	271.5	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$2,885M</b>	<b>\$2,943M</b>	

\$ in US millions

	<i>Balance as of</i>	
	<b>7/31/2025</b>	<b>8/31/2025</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$0.5M</b>	<b>\$1.7M</b>

- The Puerto Rico Sales Tax Financing Corporation (“COFINA”) was created pursuant to Act No. 91-2006, as amended, and prior to the commencements of its Title III proceeding. They had issued bonds payable solely from a portion of the sales and use tax imposed by the Government on qualified transactions.
- Sales and use tax collections are consolidated at an account at Banco Popular de Puerto Rico (“BPPR”).
- The United States District Court for the District of Puerto Rico confirmed the Third Amendment Title III Plan of Adjustment of the Debts of Puerto Rico Sales Tax Financing Corporation (the “COFINA Plan”) by the amended order dated February 5, 2019. The COFINA Plan became effective on February 12, 2019.
- Given the resolution of ownership of future SUT by the COFINA Plan, COFINA have bank accounts that are held by the trustee. These balances are excluded from this summary.
- The balance shown on the COFINA accounts reflects operational funds post-effectiveness of the COFINA Plan.

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

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>7/31/2025</b>	<b>8/31/2025</b>	
Operating	914.3	887.8	<ul style="list-style-type: none"> <li>Decrease due to normal course collections and disbursements.</li> </ul>
FEMA	238.2	91.7	<ul style="list-style-type: none"> <li>Decrease primarily due to Genera Working Capital Advances (WCAs) withdrawn from federally funded account.</li> </ul>
Insurance (Restricted)	-	67.3	<ul style="list-style-type: none"> <li>Increase primarily due to deposit from Earthquake Insurance Settlement (\$67.3M).</li> </ul>
Construction & Other Restricted	26.8	27.9	<ul style="list-style-type: none"> <li>Increase primarily due to interest.</li> </ul>
US Banks Accounts	20.3	20.2	<ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>
<b>TOTAL</b>	<b>\$1,200M</b>	<b>\$1,095M</b>	

\$ in US millions

## Bank Balances as of

Grouping Subcategory	7/31/2025	8/31/2025	Notes
Operational Accounts	\$322.3	\$306.9	<ul style="list-style-type: none"> <li>Decrease of \$15.4M in operational account balances is primarily due to a decreases of \$10.2M in the Money Market account and Concentration account.</li> <li>Approximately \$266.5M, or 86% of UPR operational funds are held in five (5) accounts: <ul style="list-style-type: none"> <li>\$85.8M market value of securities account <sup>1</sup>,</li> <li>\$75M in the money market account,</li> <li>\$64.8M in the FEMA cash advances account, (restricted),</li> <li>\$28.3M in the hurricane insurance proceeds account (restricted).</li> <li>\$12.6M in the Huracan maria FEMA 4339 (restricted).</li> </ul> </li> <li>Approximately \$40.4M 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	\$49.2	\$69.6	<ul style="list-style-type: none"> <li>Increase of \$20.4M in component unit account balances is primarily due to a increase of \$22.7M in the Retirement Systems accounts.</li> <li>\$29.6M in 2 restricted accounts related to Retirement Systems,</li> <li>\$18.9 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI)</li> <li>\$14.4M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU),</li> <li>\$5.3 M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>\$1.1M in 1 restricted account at University of Puerto Rico Parking System Inc., and</li> <li>\$0.4M in 2 accounts at Materials Characterization Center, Inc.</li> </ul>
Bond Sinking Fund Accounts	\$42.5	\$42.5	<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>\$414M</b>	<b>\$419M</b>	

*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.

\$ in US millions			
<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>7/31/2025</b>	<b>8/31/2025</b>	
Debt Service Accounts	32.1	52.7	<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	-	-	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	294.2	295.1	<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	205.8	185.9	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	13.7	8.9	<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	12.9	11.0	<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	284.0	300.5	<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	229.1	210.9	<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	1.3	1.3	<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>\$1,073M</b>	<b>\$1,066M</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>7/31/2025</b>	<b>8/31/2025</b>	
Operational	69.5	63.2	<ul style="list-style-type: none"> <li>Includes both construction and operational funds, serving as the main account for receiving funds transfers. Funds deposited here are routinely transferred to other HTA accounts to meet various operational and project-related expenditures.</li> </ul>
CAPEX Reserve	1,003.1	1,006.6	<ul style="list-style-type: none"> <li>Consisted of restricted/reserve funds for capex projects.</li> </ul>
Payroll	4.4	2.2	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The change is primarily due to net effect of payroll and payroll taxes payments offsetting transfers from the Operational Account.</li> </ul>
Federal Funds	32.9	24.9	<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 infrastructure projects.</li> </ul>
Reserve	221.8	222.2	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the transfer of funds for CAPEX purpose.</li> </ul>
P3 Escrows Accounts	65.7	65.0	<ul style="list-style-type: none"> <li>Consists of restricted funds for each P3 to cover unpaid tolls.</li> </ul>
<b>TOTAL</b>	<b>\$1,397M</b>	<b>\$1,384M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>7/31/2025</b>	<b>8/31/2025</b>	
Premium Payments Accounts	964.5	399.6	<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 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	668.5	581.0	<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>\$1,633M</b>	<b>\$981M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	Balance as of		Notes
	7/31/2025	8/31/2025	
PC or Legally Separate Entity			
State Insurance Fund Corporation	1,812.9	1,688.1	<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	278.5	274.7	<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	265.5	264.3	<ul style="list-style-type: none"> <li>Include operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	54.9	57.2	<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	549.2	525.5	<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	135.3	131.4	<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	2,831.6	2,880.8	<ul style="list-style-type: none"> <li>Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$5,928M</b>	<b>\$5,822M</b>	



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

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

(7/31/2025 updated balances, reported in the previous cash disclosure)

\$ in US Millions	TSA	TSA Sweep	Pension related	Central Gov. Non TSA	COFINA	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
Reported 7/31/2025 Balances	11,231	66	151	2,885	1	1,200	1,073	1,397	414	1,633	5,928	25,979
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Restated 7/31/2025 Balances	11,231	66	151	2,885	1	1,200	1,073	1,397	414	1,633	5,928	25,979

## Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>7/31/2025</u>	<u>8/31/2025</u>	<u>DELTA</u>
Hacienda	91,208	93,182	1,974
Electronic Lottery	53,249	67,514	14,265
Inspector General	33,013	33,398	385
Office of the Comptroller	19,108	19,263	155
Environmental Quality Board	18,685	18,072	(613)
Telecommunication's Regulatory Board	6,586	5,991	(595)
Department of Correction and Rehabilitation	5,906	4,422	(1,484)
Institute of Statistics	5,407	5,371	(37)
National Guard Institutional Trust	4,942	5,152	210
Office of Government Ethics	4,505	4,502	(4)
Office of the Special Independent Prosecutor	3,439	3,389	(50)
Commonwealth Election Commission	3,346	3,507	160
Institute of Forensic Sciences	2,373	2,619	246
Puerto Rico National Guard	1,269	1,336	67
Department of Education	968	699	(269)
Federal Affairs Administration	949	959	9
Office of Socioeconomic Development	872	862	(10)
Department of the Family	645	928	282
Administration for Socioeconomic Development of the Family	226	134	(92)
Energy Board	61	61	-
Families and Children Administration	44	150	107
Department of Consumer Affairs	28	28	0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	2	(0)
Autoridad Del Puerto de Ponce	-	-	-
Other	-	-	-
	<u>\$ 256,831</u>	<u>\$ 271,539</u>	<u>\$ 14,708</u>

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

\$ in '000s	Entity Name	Balance as of		
		7/31/2025	8/31/2025	DELTA
Infrastructure Financing Authority		582,172	583,155	982.9
Ports Authority		330,755	326,200	(4,555.7)
Public Buildings Authority		299,209	286,964	(12,245.4)
Fiscal Agency and Financial Advisory Authority		222,789	191,899	(30,889.2)
Government Employee and Judiciary Retirement System Administration		202,941	202,888	(52.9)
COR3		144,149	149,751	5,602.3
Land Authority		119,397	120,281	883.9
Fondo Equiparacion		116,432	173,038	56,605.5
Convention Center District Authority		98,839	100,981	2,142.8
Public Private Partnership Authority		97,132	88,618	(8,513.7)
Financial Oversight Board		87,054	95,007	7,953.0
Medical Services Administration		79,148	77,253	(1,895.0)
Department of Economic Development and Commerce		74,492	72,921	(1,570.5)
Land Administration		63,134	65,526	2,392.2
Energy Commission		56,130	54,582	(1,548.1)
Integrated Transport Authority		49,718	87,458	37,739.9
Puerto Rico and the Caribbean Cardiovascular Center Corporation		44,152	43,131	(1,020.9)
Institute of Puerto Rican Culture		19,211	18,722	(489.7)
National Guard Institutional Trust		19,082	19,179	96.6
Farm Insurance Corporation		16,044	16,631	587.2
Economic Development Bank		15,344	14,743	(600.7)
Fine Arts Center Corporation		14,614	14,985	371.0
Comprehensive Cancer Center		11,375	12,865	1,490.1
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station		10,831	10,722	(109.2)
GO Redemption Fund		9,382	9,406	24.6
Children's Trust		8,697	7,553	(1,143.4)
Conservatory of Music		7,525	7,112	(413.2)
PR Science, Technology and Research Trust		7,501	5,140	(2,360.6)
Musical Arts and Stagecraft Corporation		6,922	7,555	633.1
School of Plastic Arts		4,204	5,050	846.1
Martín Peña Canal ENLACE Project Corporation		3,553	1,834	(1,719.1)
Teacher's Retirement System		3,173	3,181	8.3
Center for Research, Education and Medical Services for Diabetes		2,266	2,322	56.9
Company for the Integral Development of Cantera's Peninsula		1,283	1,358	75.4
Puerto Rico Tourism Development Fund		1,176	1,180	3.3
Culebra Conservation and Development Authority		593	558	(35.2)
Public Broadcasting Corporation		307	245	(62.2)
Other		833	838	4.1
		<b>\$ 2,831,558</b>	<b>\$ 2,880,833</b>	<b>\$ 49,274</b>