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 July 31, 2026

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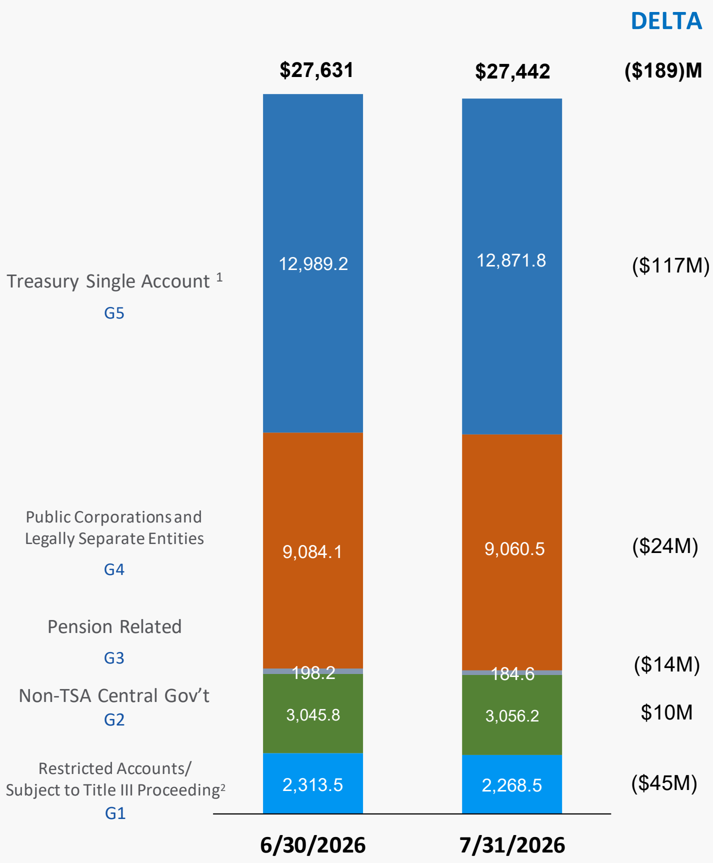
Executive Summary

$ in US millions



Key takeaways:

1) Overall balance of reported accounts decreased by approximately -$189M from June 30, 2025 to July 31, 2026.

2) Mainly driven by:

   a) $10M increase in central government's Non-TSA accounts.

   b) -$14M decrease in pension-related Accounts.

   c) -$24M decrease in public corporations and legally separated entities.

   d) -$45M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.

   e) -$117M 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.)

- Hacienda identified government bank accounts and their balances to obtain a comprehensive view of the cash position of the Government. Requests were sent to governmental instrumentalities, the Office of the Commissioner of Financial Institutions ("OCIF") and various commercial banks.
- Based on the information obtained, Hacienda prepared an inventory of bank accounts across governmental instrumentalities, including those outside the scope of the fiscal plan submitted to the Financial Oversight and Management Board for Puerto Rico ("FOMB").
- The exercise and the inventory described in this presentation obtained information on +1,000 bank accounts. Hacienda now has centralized access to bank account information for most of the Government.
- Hacienda conducted this process in discussion with the FOMB and its advisors and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, AAFAF commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAF commenced reporting on month-end cash balance position of the bank accounts included in this presentation to provide additional transparency.
- The information presented excludes certain funds as set forth in the "Excluded Funds" slide.

Excluded Funds

Agency	Description
Legislative Branch	▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.
Judicial Branch	▪ 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.
Municipal Funds	▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.
Investment Accounts	▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).

Bank Account Balances for the Government and its Instrumentalities

$ in US millions

	Revised Grouping	6/30/2026	7/31/2026	Notes
		Balance as of		
G5	TSA	12,923.1	12,819.6	• Published on a weekly and monthly basis on the PRTD website.
G5	TSA Sweep	66.0	52.2	• 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.
G3	Pension Related	198.2	184.6	• 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 $183M.
G2	Central Government Non-TSA	3,045.8	3,056.2	• $744M Federal funds administered by the Public Housing Administration. • $710M PR Unemployment Trust Fund at US Treasury. • $313M American Rescue Plan Act Federal Funds. • $115M Child Support Administration. • $49M Lottery related funds. • $27M Cares Act COVID-19 related Federal Funds. • $7M in Emergency Rental Assistance Program. • More detail on page 9 of this report.
G4	COFINA	0.4	0.3	• The balance reflects operational funds after the COFINA Plan effectiveness.
G1	PREPA	982.9	942.2	• Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	1,126.6	1,032.0	• Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	1,330.5	1,326.3	• Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	394.1	414.3	• Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	1,234.9	1,245.1	• Include State and Federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps. & Legally Separate Entities	6,328.1	6,368.8	• Government entities with autonomous fiscal authority established by law. • Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.
	TOTAL	**$27,631M**	**$27,442M**	

TSA, TSA Sweep and Pension Related Accounts

$ in US millions

Revised Grouping	*Balance as of* 6/30/2026	*Balance as of* 7/31/2026	*Notes*
TSA	12,923.1	12,819.6	• 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. • It includes tax collections, charges for services, intergovernmental collections and among other receipts and deposits.
TOTAL	**$12,923M**	**$12,820M**	

TSA Sweep Account

SUT	66.0	52.2	• 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.
TOTAL	**$66M**	**$52M**	

Pension Related

Employee Withholding	198.2	184.6	• 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 $183M.
TOTAL	**$198M**	**$185M**	

Central Government – Non-TSA

$ in US millions

Central Government Entity	Balance as of 6/30/2026	Balance as of 7/31/2026	Notes
Public Housing Administration	743.6	743.6	• PHA accounts include grants of Federal funds received to finance public housing programs and their operations.
Other Treasury Custody Accounts	408.4	407.8	• Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	1,034.0	1,051.1	• DLHR accounts include operational accounts and other funds as follow: - $710M PR Unemployment Trust Fund at US Treasury. - Work Opportunity Incentive Fund to finance an incentive program to promote job creation. - Contribution Trust Fund from employers' receipts used to pay claims to employees. - Act No. 15 special revenues for operations.
Child Support Administration	115.5	115.3	• Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	52.1	46.9	• Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	53.2	56.8	• DOH accounts include grants of Federal funds received to finance public housing programs and their operations.
DDEC	297.3	292.3	• DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, OGPe portal, film program, and Federal funds.
9-1-1 Services Governing Board	72.6	73.1	• 9-1-1 services account represents their operational account from special revenues (Act 144-1994).
Other Non-TSA Entities	269.0	269.3	• Refer to description in Appendix B.
TOTAL	**$3,046M**	**$3,056M**	

COFINA

$ in US millions	Balance as of	
	_6/30/2026_	**_7/31/2026_**
COFINA - Post-effectiveness of the Plan of Adjustment.	**$0.4M**	**$0.3M**

- 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

Grouping Subcategory	Balance as of 6/30/2026	Balance as of 7/31/2026	Notes
Operating	515.5	446.8	• Decrease primarily due to net decrease in Federally Funded Capital account ($40.1), Genera's sevice accounts ($30.5), offset by various net inflows $1.9M.
FEMA	277.7	329.0	• Increase due to net increase in PREPA's and Genera's Working Capital Advances (WCA) accounts $40.1M and PREPA's FEMA accounts $11.2M.
DOE	57.9	34.3	• Decrease due to net decrease in LUMA's DOE Grant account ($13.6M) and PREPA's DOE account ($10M).
Emergency Reserve	15.0	15.0	• No significant change from prior month.
Insurance (Restricted)	0.2	0.2	• No significant change from prior month.
Construction & Other Restricted	96.5	96.5	• No significant change from prior month.
US Banks Accounts	20.2	20.2	• No significant change from prior month.
TOTAL	**$983M**	**$942M**	

UPR

$ in US millions

Bank Balances as of

Grouping Subcategory	*6/30/2026*	*7/31/2026*	*Notes*

Operational Accounts	$300.3	$290.4	▪ Decrease of ($9.9M) in operational account balances is primarily due to a decrease in the Huracan Maria FEMA account.
			▪ Approximately $247M, or 85% of UPR operational funds are held in five (5) accounts:
			  ▪ $89.4M market value of securities account [1],
			  ▪ $87.1M in the money market account,
			  ▪ $29.1M in the hurricane insurance proceeds account (restricted).
			  ▪ $28.7M in the FEMA cash advances account, (restricted),
			  ▪ $13.9M in the Huracan Maria FEMA 4339 account (restricted).
			▪ Approximately $32.8M 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).

Component Units Accounts	$59.5	$84.6	▪ Increase of $25.1M in component unit account balances is primarily due to a increase of $29.6 in restricted accounts at Desarrollos Universitarios, Inc. ▪ $49.3 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI), ▪ $14.7M in 2 restricted accounts related to Retirement Systems, ▪ $12.6M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU), ▪ $4.8M in 1 restricted account at Research Center for Molecular Sciences, ▪ $2.9M in 1 restricted account at University of Puerto Rico Parking System Inc., and ▪ $0.4M in 2 accounts at Materials Characterization Center, Inc.
Bond Sinking Fund Accounts	$34.3	$39.4	▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	**$394M**	**$414M**	

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	Balance as of		
Grouping Subcategory	**6/30/2026**	**7/31/2026**	**Notes**
Debt Service Accounts	186.9	23.8	• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.
Operating Reserve	282.9	283.5	• 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.
Current Expense Fund	174.6	183.4	• Cash and cash equivalents for payment of operating expenses.
Revenue Fund	14.5	4.8	• 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).
Capital Improvement	30.4	32.2	• Balance to pay for capital improvement investments deposited on a fund held by the Trust.
Construction Fund	246.8	228.5	• To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.
Disaster Recovery	183.5	268.7	• Proceeds in accounts for Disaster Recovery Efforts. Include insurance proceeds and FEMA Public Assistance Program.
Compliance Escrow	7.1	7.1	• Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	**$1,127M**	**$1,032M**	

Restricted Accounts / Subject to Title III Proceedings - HTA

$ in US millions

Grouping Subcategory	Balance as of 6/30/2026	Balance as of 7/31/2026	Notes
Operational	2.4	1.3	• 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.
CAPEX Reserve	986.1	986.8	• Consisted of restricted/reserve funds for capex projects.
Payroll	2.1	2.3	• 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.
Federal Funds	12.0	10.1	• 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.
Reserve	258.4	257.4	• Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the tranfer of funds for CAPEX purpose.
P3 Escrows Accounts	69.5	68.2	• Consists of restricted funds for each P3 to cover unpaid tolls.
TOTAL	**$1,331M**	**$1,326M**	

ASES

$ in US millions	Balance as of		
Grouping Subcategory	*6/30/2026*	*7/31/2026*	*Notes*
Premium Payments Accounts	609.2	548.6	• 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.
Rebates and Operational Accounts	625.6	696.5	• 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.
TOTAL	**$1,235M**	**$1,245M**	

Other Public Corporations and Legally Separate Entities

$ in US millions

PC or Legally Separate Entity	Balance as of 6/30/2026	Balance as of 7/31/2026	Notes
State Insurance Fund Corporation	2,162.2	2,212.8	• 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.
Automobile Accident Compensation Administration	352.8	344.3	• 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.
Tourism Company	311.5	296.2	• Include operational accounts at the Tourism Company.
Agricultural Enterprises Development Administration	71.2	72.2	• The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.
Housing Financing Authority	586.2	558.6	• A portion of the balances are comprised of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts.
Industrial Development Company	110.5	101.4	• 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.
Other Public Corporations	2,733.6	2,783.4	• Refer to description in Appendix C.
TOTAL	**$6,328M**	**$6,369M**	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to previously reported on prior month

(6/30/2026 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 6/30/2026 Balances	12,923	66	198	3,046	0	983	1,127	1,331	394	1,235	6,323	**27,626**
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	**-**
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	5	**5**
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	**-**
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	**-**
Restated 6/30/2026 Balances	12,923	66	198	3,046	0	983	1,127	1,331	394	1,235	6,328	**27,631**

Appendix B: Central Government – Non TSA

$ in '000s	Balance as of		
Entity Name	**6/30/2026**	**7/31/2026**	**DELTA**
Hacienda	102,000	100,042	(1,958)
Electronic Lottery	34,593	49,244	14,651
Inspector General	39,762	40,109	347
Environmental Quality Board	21,665	21,665	-
Office of the Comptroller	16,143	16,462	319
National Guard Institutional Trust	7,125	7,337	212
Institute of Statistics	6,203	6,180	(23)
Telecommunication's Regulatory Board	4,520	5,071	551
Department of Education	3,620	3,354	(266)
Office of Government Ethics	5,158	5,124	(33)
Department of Correction and Rehabilitation	2,496	2,158	(337)
Office of the Special Independent Prosecutor	3,703	3,692	(12)
Institute of Forensic Sciences	3,665	2,848	(817)
Commonwealth Election Commission	2,337	2,311	(26)
Puerto Rico National Guard	1,535	1,611	76
Federal Affairs Administration	883	982	98
Department of the Family	597	193	(404)
Office of Socioeconomic Development	705	676	(30)
Families and Children Administration	12,088	49	(12,039)
Administration for Socioeconomic Development of the Family	71	13	(58)
Energy Board	61	61	-
Department of Consumer Affairs	35	35	0
Autoridad Del Puerto de Ponce	38	38	-
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	1	1	(0)
Other	-	-	-
	$ 269,005	**$ 269,257**	**$ 252**

Appendix C: Other Public Corporations and Legally Separate Entities

$ in '000s

Entity Name	6/30/2026	7/31/2026	DELTA
	Balance as of		
Infrastructure Financing Authority	582,865	580,050	(2,814.2)
Ports Authority	324,234	319,598	(4,636.1)
COR3	147,566	147,835	268.5
Public Buildings Authority	233,942	213,707	(20,235.5)
Government Employee and Judiciary Retirement System Administration	221,021	216,873	(4,148.6)
Fiscal Agency and Financial Advisory Authority	209,861	219,446	9,584.6
Fondo Equiparacion	47,803	131,712	83,909.3
Land Authority	142,690	145,127	2,437.3
Financial Oversight Board	113,595	115,249	1,653.3
Public Private Partnership Authority	92,739	100,396	7,656.6
Medical Services Administration	85,703	74,113	(11,589.9)
Land Administration	79,770	80,720	950.5
Convention Center District Authority	62,594	66,622	4,028.2
Integrated Transport Authority	70,892	59,587	(11,305.2)
Department of Economic Development and Commerce	59,228	55,321	(3,906.2)
Energy Commission	56,008	61,022	5,014.7
Puerto Rico and the Caribbean Cardiovascular Center Corporation	34,089	31,839	(2,250.0)
Farm Insurance Corporation	18,335	18,110	(224.5)
National Guard Institutional Trust	19,559	19,619	60.7
Comprehensive Cancer Center	16,074	14,917	(1,156.9)
Economic Development Bank	21,332	19,212	(2,119.4)
Fine Arts Center Corporation	14,337	13,675	(662.5)
Institute of Puerto Rican Culture	12,723	12,679	(44.9)
GO Redemption Fund	9,629	9,652	22.4
Conservatory of Music	7,651	7,732	81.2
PR Science, Technology and Research Trust	8,442	10,077	1,634.9
Musical Arts and Stagecraft Corporation	6,470	6,142	(328.3)
School of Plastic Arts	5,916	5,965	49.8
Children's Trust	4,044	3,521	(522.9)
Martín Peña Canal ENLACE Project Corporation	10,835	8,735	(2,099.7)
Center for Research, Education and Medical Services for Diabetes	3,477	3,489	11.9
Teacher's Retirement System	3,252	3,259	6.8
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Static	1,827	2,407	579.9
Company for the Integral Development of Cantera's Peninsula	1,632	1,566	(65.9)
Public Broadcasting Corporation	735	618	(116.9)
Puerto Rico Tourism Development Fund	1,206	1,209	2.6
Culebra Conservation and Development Authority	703	748	44.3
Other	845	847	1.5
	$ 2,733,626	**$2,783,397**	**$ 49,771**