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 September 30, 2026

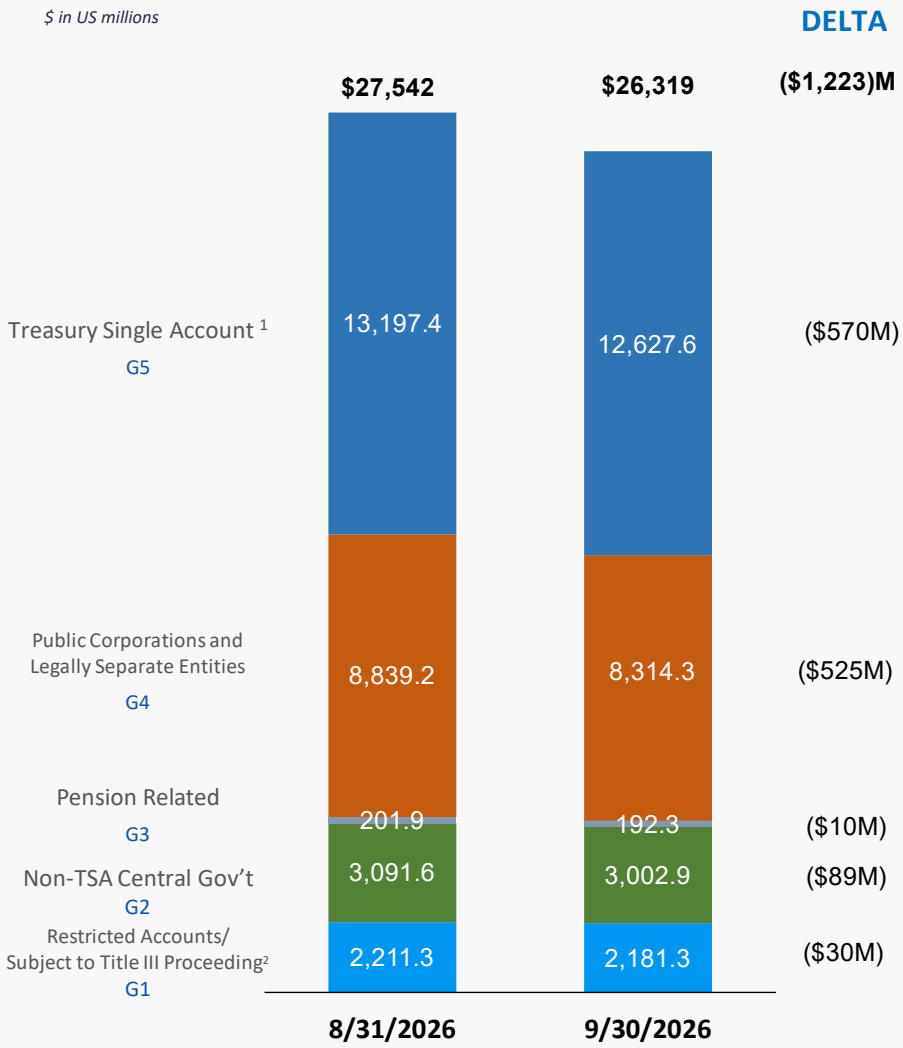
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Executive Summary



Key takeaways:

1) Overall balance of reported accounts decreased by approximately -$1,223M from August 31, 2026 to September 30, 2026.

2) Mainly driven by:

a) -$10M decrease in pension-related Accounts.

b) -$30M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.

c) -$89M decrease in central government's Non-TSA accounts.

d) -$525M decrease in public corporations and legally separated entities.

e) -$570M 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	Balance as of		
	Revised Grouping	***8/31/2026***	***9/30/2026***	***Notes***
G5	TSA	13,157.0	12,570.2	• Published on a weekly and monthly basis on the PRTD website.
G5	TSA Sweep	40.4	57.4	• 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	201.9	192.3	• Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of three (3) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of $188M.
G2	Central Government Non-TSA	3,091.6	3,002.9	• $763M Federal funds administered by the Public Housing Administration. • $707M PR Unemployment Trust Fund at US Treasury. • $315M American Rescue Plan Act Federal Funds. • $113M Child Support Administration. • $82M 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	0.3	1.3	• The balance reflects operational funds after the COFINA Plan effectiveness.
G1	PREPA	876.6	852.4	• Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	1,118.2	1,075.5	• Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	1,334.8	1,328.9	• Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	394.6	454.7	• Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	922.3	518.6	• Include State and Federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps. & Legally Separate Entities	6,403.8	6,264.2	• 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	**$27,542M**	**$26,319M**	

TSA, TSA Sweep and Pension Related Accounts

$ in US millions	Balance as of		
Revised Grouping	***8/31/2026***	***9/30/2026***	***Notes***
TSA	13,157.0	12,570.2	• 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	**$13,157M**	**$12,570M**	
TSA Sweep Account			
SUT	40.4	57.4	• 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	**$40M**	**$57M**	
Pension Related			
Employee Withholding	201.9	192.3	• Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of three (3) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of $188M.
TOTAL	**$202M**	**$192M**	

Central Government – Non-TSA

$ in US millions

Central Government Entity	Balance as of 8/31/2026	Balance as of 9/30/2026	Notes
Public Housing Administration	763.4	733.8	• PHA accounts include grants of Federal funds received to finance public housing programs and their operations.
Other Treasury Custody Accounts	410.3	368.0	• Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	1,045.5	1,043.5	• DLHR accounts include operational accounts and other funds as follow: - $707M 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	114.9	112.8	• Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	45.0	43.5	• Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	61.0	56.0	• DOH accounts include grants of Federal funds received to finance public housing programs and their operations.
DDEC	289.4	289.5	• 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	73.3	74.5	• 9-1-1 services account represents their operational account from special revenues (Act 144-1994).
Other Non-TSA Entities	288.8	281.4	• Refer to description in Appendix B.
TOTAL	**$3,092M**	**$3,003M**	

COFINA

$ in US millions

	Balance as of	
	8/31/2026	*9/30/2026*
COFINA - Post-effectiveness of the Plan of Adjustment.	**$0.3M**	**$1.3M**

- 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	Balance as of		
Grouping Subcategory	***8/31/2026***	***9/30/2026***	***Notes***
Operating	434.9	415.5	• Decrease primarily due to net decrease in PREPA's General Fund accounts ($36.0M) and LUMA accounts created per PREB order ($3.4M), offset by net increase in LUMA's service accounts $11.7M and Genera's service accounts $11.2M.
FEMA	270.9	260.4	• Decrease primarily due to net decrease in Genera's Working Capital Advances (WCA) account ($21.8) and PREPA's WCA account ($1.9M), offset by net increase in PREPA's Requests for Reimbursement (RFR) FEMA accounts $13.1M.
DOE	38.5	42.9	• Increase due to net increase in PREPA's DOE Grant account $6.9M, offset by net decrease in LUMA's DOE account ($2.4M).
Emergency Reserve	15.0	15.0	• No change from prior month.
Insurance (Restricted)	0.2	0.2	• No change from prior month.
Construction & Other Restricted	96.8	98.3	• Increase primarily due to net increase in Fondo Rotatorio JCA account $1.4M and various minor net inflows $0.2M.
US Banks Accounts	20.2	20.2	• No change from prior month.
TOTAL	**$877M**	**$853M**	

UPR

$ in US millions

Grouping Subcategory	Bank Balances as of 8/31/2026	Bank Balances as of 9/30/2026	Notes

Operational Accounts	$308.8	$358.1	▪ Increase of $49.3M in operational account balances is primarily due to a increase in the money markets and Concentration accounts.
			▪ Approximately $263M, or 86% of UPR operational funds are held in five (5) accounts:
			  ▪ $116.7M in the money market account,
			  ▪ $89.9M market value of securities account 1,
			  ▪ $37.9M in the FEMA cash advances account, (restricted),
			  ▪ $34.9M in the Concentration account (restricted).
			  ▪ $29.3M in the hurricane insurance proceeds account (restricted).
			▪ Approximately $24M 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	$46.5	$54.7	▪ Increase of $8.22M in component unit account balances is primarily due to a increase of $8M in restricted accounts related to Retirement Systems. ▪ $17M in 2 restricted accounts related to Retirement Systems, ▪ $16.6 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI), ▪ $13.2M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU), ▪ $4.5M in 1 restricted account at Research Center for Molecular Sciences, ▪ $3M 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	$39.4	$41.9	▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	**$395M**	**$455M**	

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	***8/31/2026***	***9/30/2026***	***Notes***
Debt Service Accounts	43.6	63.9	• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.
Debt Service Reserve	-	-	• Debt service required as requested by the MAT for 2008 Bonds.
Operating Reserve	284.1	284.9	• 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	170.2	150.2	• Cash and cash equivalents for payment of operating expenses.
Revenue Fund	7.4	5.3	• 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	33.2	35.2	• Balance to pay for capital improvement investments deposited on a fund held by the Trust.
Construction Fund	242.6	209.4	• To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.
Disaster Recovery	329.8	319.3	• Proceeds in accounts for Disaster Recovery Efforts. Include insurance proceeds and FEMA Public Assistance Program.
Compliance Escrow	7.2	7.9	• Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	**$1,118M**	**$1,076M**	

Restricted Accounts / Subject to Title III Proceedings - HTA

$ in US millions	Balance as of		
Grouping Subcategory	***8/31/2026***	***9/30/2026***	***Notes***
Operational	2.1	1.5	• 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	990.2	993.4	• Consisted of restricted/reserve funds for capex projects.
Payroll	2.2	2.0	• 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	16.4	15.0	• 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	256.0	250.3	• 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	67.7	66.8	• Consists of restricted funds for each P3 to cover unpaid tolls.
TOTAL	**$1,335M**	**$1,329M**	

ASES

$ in US millions	Balance as of		
Grouping Subcategory	***8/31/2026***	***9/30/2026***	***Notes***
Premium Payments Accounts	216.5	262.8	• 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	705.9	255.8	• 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	**$922M**	**$519M**	

Other Public Corporations and Legally Separate Entities

$ in US millions

PC or Legally Separate Entity	Balance as of 8/31/2026	Balance as of 9/30/2026	Notes
State Insurance Fund Corporation	2,297.8	2,370.6	• 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	339.5	328.0	• 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	302.3	309.4	• Include operational accounts at the Tourism Company.
Agricultural Enterprises Development Administration	69.8	97.2	• The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.
Housing Financing Authority	541.4	551.6	• 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	106.7	102.7	• 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	2,746.2	2,504.8	• Refer to description in Appendix C.
TOTAL	**$6,404M**	**$6,264M**	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to previously reported on prior month

(8/31/2026 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 8/31/2026 Balances	13,157	40	202	3,092	0	877	1,118	1,335	395	922	6,404	**27,542**
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	**-**
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	**-**
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	**-**
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	**-**
Restated 8/31/2026 Balances	13,157	40	202	3,092	0	877	1,118	1,335	395	922	6,404	**27,542**

Appendix B: Central Government – Non TSA

$ in '000s Entity Name	8/31/2026	Balance as of 9/30/2026	DELTA
Hacienda	102,720	81,217	(21,503)
Electronic Lottery	63,983	82,085	18,102
Inspector General	40,732	41,441	709
Environmental Quality Board	21,548	21,548	-
Office of the Comptroller	16,449	15,809	(640)
National Guard Institutional Trust	7,526	7,713	187
Institute of Statistics	6,287	5,495	(792)
Office of Government Ethics	5,207	5,205	(2)
Telecommunication's Regulatory Board	4,587	3,844	(743)
Department of Correction and Rehabilitation	4,138	2,050	(2,088)
Office of the Special Independent Prosecutor	3,670	3,675	4
Department of Education	3,095	2,723	(372)
Institute of Forensic Sciences	2,854	2,528	(326)
Commonwealth Election Commission	2,317	2,322	6
Puerto Rico National Guard	1,624	1,521	(103)
Federal Affairs Administration	857	887	30
Office of Socioeconomic Development	657	643	(13)
Families and Children Administration	204	124	(80)
Department of the Family	172	169	(3)
Energy Board	61	61	-
Autoridad Del Puerto de Ponce	56	56	-
Department of Consumer Affairs	35	39	4
Administration for Socioeconomic Development of the Family	12	220	208
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	1	1	(0)
Other	-	-	-
	$ 288,790	**$ 281,375**	**$ (7,415)**

Appendix C: Other Public Corporations and Legally Separate Entities

$ in '000s Entity Name	Balance as of 8/31/2026	9/30/2026	DELTA
Infrastructure Financing Authority	578,168	575,854	(2,314.5)
Ports Authority	305,920	293,895	(12,025.8)
Government Employee and Judiciary Retirement System Administration	214,940	208,603	(6,336.5)
Fiscal Agency and Financial Advisory Authority	207,416	196,564	(10,851.7)
Public Buildings Authority	201,556	198,051	(3,504.2)
COR3	152,363	141,110	(11,252.9)
Fondo Equiparacion	146,641	-	(146,641.4)
Land Authority	145,644	88,749	(56,895.0)
Financial Oversight Board	117,823	121,226	3,402.6
Public Private Partnership Authority	93,309	98,167	4,857.1
Land Administration	80,804	80,363	(440.7)
Medical Services Administration	76,287	83,787	7,500.1
Convention Center District Authority	65,231	68,460	3,228.7
Energy Commission	62,092	61,341	(751.1)
Integrated Transport Authority	57,202	55,652	(1,550.7)
Department of Economic Development and Commerce	53,084	51,810	(1,274.7)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	32,721	29,815	(2,906.2)
National Guard Institutional Trust	19,261	19,474	213.4
Farm Insurance Corporation	18,599	18,774	175.1
Economic Development Bank	14,823	12,665	(2,158.4)
Fine Arts Center Corporation	13,209	13,431	222.5
Institute of Puerto Rican Culture	13,141	13,350	209.0
Comprehensive Cancer Center	13,105	12,911	(194.2)
GO Redemption Fund	9,675	9,697	22.7
Martín Peña Canal ENLACE Project Corporation	8,505	6,007	(2,498.0)
PR Science, Technology and Research Trust	8,327	6,799	(1,527.6)
Conservatory of Music	7,885	8,272	386.7
Musical Arts and Stagecraft Corporation	6,081	6,109	27.2
School of Plastic Arts	5,596	5,888	292.8
Center for Research, Education and Medical Services for Diabetes	3,481	3,493	12.0
Teacher's Retirement System	3,266	3,273	7.3
Children's Trust	3,089	2,832	(257.0)
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	2,116	2,457	341.2
Company for the Integral Development of Cantera's Peninsula	1,531	1,486	(45.8)
Puerto Rico Tourism Development Fund	1,212	1,215	2.8
Culebra Conservation and Development Authority	764	760	(4.0)
Public Broadcasting Corporation	529	1,622	1,093.2
Other	850	844	(6.1)
	$ 2,746,246	**$ 2,504,804**	**$ (241,442)**