

---

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 October 31, 2025*

# 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.

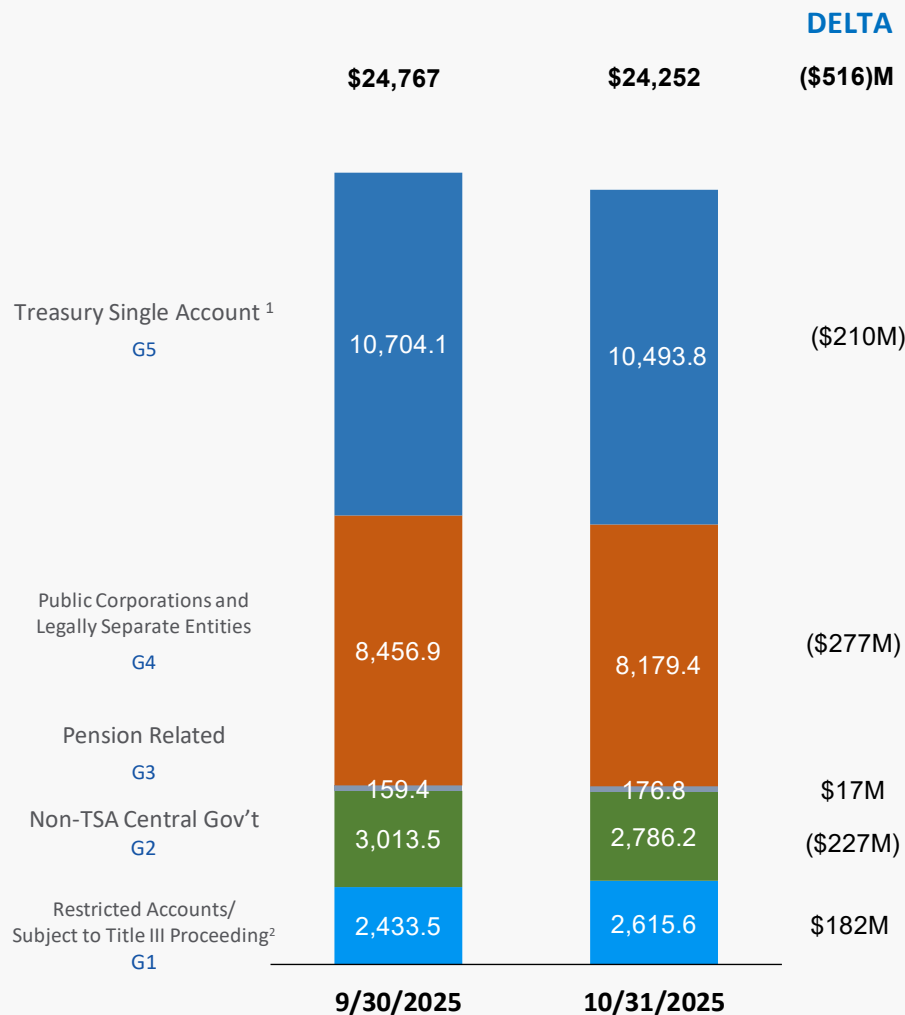
## Disclaimer (cont'd.)

---

- 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:

1) Overall balance of reported accounts decreased by approximately -\$516M from September 30 to October 31, 2025.

2) Mainly driven by:

- a) \$182M increase in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
- b) \$17M increase in pension-related Accounts.
- c) -\$210M decrease in central government's Treasury Single Account balance ("TSA").
- d) -\$227M decrease in central government's Non-TSA accounts.
- e) -\$277M 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.)

---

- 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
<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	9/30/2025	10/31/2025	
G5	TSA	10,698.8	10,452.1	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
G5	TSA Sweep	5.3	41.7	<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	159.4	176.8	<ul style="list-style-type: none"> <li>Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of two (2) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of \$158M.</li> </ul>
G2	Central Government Non-TSA	3,013.5	2,786.2	<ul style="list-style-type: none"> <li>\$710M Federal funds administered by the Public Housing Administration.</li> <li>\$646M PR Unemployment Trust Fund at US Treasury.</li> <li>\$318M American Rescue Plan Act Federal Funds.</li> <li>\$108M Child Support Administration.</li> <li>\$52M Lottery related funds.</li> <li>\$27M Cares Act COVID-19 related Federal Funds.</li> <li>\$7M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
G4	COFINA	1.7	1.5	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
G1	PREPA	1,070.0	1,260.3	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
G4	PRASA	977.5	1,026.1	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
G1	HTA	1,363.5	1,355.2	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
G4	UPR	440.8	374.8	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
G4	ASES	1,220.3	927.0	<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	5,816.6	5,850.0	<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		\$24,767M	\$24,252M	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

<b>Revised Grouping</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>9/30/2025</b>	<b>10/31/2025</b>	
TSA	10,698.8	10,452.1	<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>\$10,699M</b>	<b>\$10,452M</b>
--------------	------------------	------------------

## TSA Sweep Account

SUT	5.3	41.7	<ul style="list-style-type: none"> <li>Account used for consolidated receipts of Sales and Use Tax. Balances are swept on a daily basis into accounts held by the trustee of the COFINA bonds, the General Fund and/or the Municipal Administration Fund.</li> </ul>
-----	-----	------	--

<b>TOTAL</b>	<b>\$5M</b>	<b>\$42M</b>
--------------	-------------	--------------

## Pension Related

Employee Withholding	159.4	176.8	<ul style="list-style-type: none"> <li>Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of two (2) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of \$158M.</li> </ul>
----------------------	-------	-------	---

<b>TOTAL</b>	<b>\$159M</b>	<b>\$177M</b>
--------------	---------------	---------------



## Central Government – Non-TSA

\$ in US millions

Central Government Entity	Balance as of		Notes
	9/30/2025	10/31/2025	
Public Housing Administration	827.5	709.9	<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	418.2	367.5	<ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	924.5	931.1	<ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follow: <ul style="list-style-type: none"> <li>\$646M PR Unemployment Trust Fund at US Treasury.</li> <li>Work Opportunity Incentive Fund to finance an incentive program to promote job creation.</li> <li>Contribution Trust Fund from employers' receipts used to pay claims to employees.</li> <li>Act No. 15 special revenues for operations.</li> </ul> </li> </ul>
Child Support Administration	107.7	108.1	<ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	39.3	39.3	<ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	65.1	62.3	<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	254.4	230.2	<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	70.1	70.2	<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	306.7	267.6	<ul style="list-style-type: none"> <li>Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,014M</b>	<b>\$2,786M</b>	

\$ in US millions

	<i>Balance as of</i>	
	<b>9/30/2025</b>	<b>10/31/2025</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$1.7M</b>	<b>\$1.5M</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>9/30/2025</b>	<b>10/31/2025</b>	
Operating	874.1	700.9	<ul style="list-style-type: none"> <li>Decrease due to disbursements in excess of collections.</li> </ul>
FEMA	80.4	444.9	<ul style="list-style-type: none"> <li>Increase primarily due to General Working Capital Advances (WCAs) deposited by COR3 / FEMA (\$365.5M).</li> </ul>
Insurance (Restricted)	67.3	0.2	<ul style="list-style-type: none"> <li>Decrease due to the creation of escrow account and transfer of restricted insurance funds (\$67.3M).</li> </ul>
Construction & Other Restricted	27.9	94.1	<ul style="list-style-type: none"> <li>Increase due to the creation of escrow account and transfer of restricted insurance funds (\$67.3M).</li> </ul>
US Banks Accounts	20.2	20.2	<ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>
<b>TOTAL</b>	<b>\$1,070M</b>	<b>\$1,260M</b>	

\$ in US millions

## Bank Balances as of

Grouping Subcategory	9/30/2025	10/31/2025	Notes
Operational Accounts	\$336.0	\$274.0	<ul style="list-style-type: none"> <li>Decrease of \$62M in operational account balances is primarily due to a decrease of \$62.7M in the FEMA advances account.</li> <li>Approximately \$236.3M, or 86% of UPR operational funds are held in five (5) accounts: <ul style="list-style-type: none"> <li>\$88.5M in the money market account,</li> <li>\$87M market value of securities account <sup>1</sup>,</li> <li>\$65M in the FEMA cash advances account, (restricted),</li> <li>\$28.5M in the hurricane insurance proceeds account (restricted).</li> <li>\$18.1M in the Concentration account (restricted).</li> </ul> </li> <li>Approximately \$37.7M 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	\$62.4	\$53.7	<ul style="list-style-type: none"> <li>Decrease of \$8.7M in component unit account balances is primarily due to a decrease of \$6.6M in the Retirement Systems accounts.</li> <li>\$16.4 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI),</li> <li>\$15.4M in 2 restricted accounts related to Retirement Systems,</li> <li>\$14.4M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU),</li> <li>\$4.9M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>\$2.2M 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	\$47.0	<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>\$441M</b>	<b>\$375M</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>9/30/2025</b>	<b>10/31/2025</b>	
Debt Service Accounts	73.4	94.1	<ul style="list-style-type: none"> <li>• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.</li> </ul>
Debt Service Reserve	-	-	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	296.0	296.8	<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	183.5	189.8	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	13.0	10.6	<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	11.2	11.8	<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	266.3	274.2	<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	132.9	147.5	<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>\$977M</b>	<b>\$1,026M</b>	

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

\$ in US millions		Balance as of		Notes
Grouping	Subcategory	9/30/2025	10/31/2025	
Operational		57.7	42.1	• 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		1,010.0	1,013.3	• Consisted of restricted/reserve funds for capex projects.
Payroll		2.2	4.4	• 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		16.8	20.3	• 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		212.9	212.6	• Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the transfer of funds for CAPEX purpose.
P3 Escrows Accounts		63.7	62.4	• Consists of restricted funds for each P3 to cover unpaid tolls.
TOTAL		\$1,364M	\$1,355M	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>9/30/2025</b>	<b>10/31/2025</b>	
Premium Payments Accounts	599.8	264.7	<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	620.5	662.2	<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>\$1,220M</b>	<b>\$927M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions			
<b>PC or Legally Separate Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>9/30/2025</b>	<b>10/31/2025</b>	
State Insurance Fund Corporation	1,777.5	1,828.3	<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	303.9	305.5	<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	273.0	278.7	<ul style="list-style-type: none"> <li>Include operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	49.6	55.1	<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	504.6	483.8	<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	133.8	138.6	<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	2,774.2	2,759.9	<ul style="list-style-type: none"> <li>Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$5,817M</b>	<b>\$5,850M</b>	



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

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

(9/30/2025 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 9/30/2025 Balances	10,699	5	159	3,014	2	1,070	977	1,364	441	1,220	5,817	24,767
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Restated 9/30/2025 Balances	10,699	5	159	3,014	2	1,070	977	1,364	441	1,220	5,817	24,767

## Appendix B: Central Government – Non TSA

\$ in '000s

Balance as of

<u>Entity Name</u>	<u>9/30/2025</u>	<u>10/31/2025</u>	<u>DELTA</u>
Hacienda	96,996	99,523	2,527
Electronic Lottery	94,191	51,544	(42,647)
Inspector General	33,859	34,430	571
Office of the Comptroller	19,250	20,029	779
Environmental Quality Board	18,919	18,249	(670)
Department of Education	6,177	5,887	(290)
Telecommunication's Regulatory Board	5,740	6,074	335
Institute of Statistics	5,632	5,700	68
National Guard Institutional Trust	5,364	5,572	208
Office of Government Ethics	4,580	4,514	(67)
Department of Correction and Rehabilitation	4,272	4,325	53
Office of the Special Independent Prosecutor	3,382	3,407	25
Commonwealth Election Commission	2,433	2,356	(78)
Institute of Forensic Sciences	1,621	1,672	51
Puerto Rico National Guard	1,341	1,395	53
Federal Affairs Administration	967	957	(9)
Office of Socioeconomic Development	803	787	(16)
Department of the Family	738	787	49
Administration for Socioeconomic Development of the Family	189	169	(20)
Families and Children Administration	105	116	11
Energy Board	61	61	-
Department of Consumer Affairs	44	55	10
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	2	(0)
Autoridad Del Puerto de Ponce	-	-	-
Other	-	-	-
	<u>\$ 306,667</u>	<u>\$ 267,612</u>	<u>\$ (39,055)</u>

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

\$ in '000s	Entity Name	Balance as of		
		9/30/2025	10/31/2025	DELTA
	Infrastructure Financing Authority	579,604	575,553	(4,051.4)
	Ports Authority	319,381	325,123	5,741.9
	Public Buildings Authority	268,355	268,018	(336.5)
	Government Employee and Judiciary Retirement System Administration	203,078	205,187	2,108.6
	Fiscal Agency and Financial Advisory Authority	195,426	196,243	816.2
	COR3	137,789	171,491	33,701.5
	Land Authority	121,011	127,118	6,106.7
	Fondo Equiparacion	110,312	68,866	(41,446.2)
	Financial Oversight Board	96,410	95,432	(978.3)
	Public Private Partnership Authority	88,804	97,986	9,181.2
	Convention Center District Authority	85,924	74,015	(11,909.0)
	Integrated Transport Authority	84,056	79,923	(4,132.9)
	Medical Services Administration	74,584	71,489	(3,095.1)
	Department of Economic Development and Commerce	73,644	75,015	1,370.4
	Land Administration	66,167	65,601	(566.3)
	Energy Commission	54,014	52,921	(1,093.0)
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	43,058	41,206	(1,851.5)
	Economic Development Bank	26,281	24,201	(2,079.8)
	Institute of Puerto Rican Culture	19,413	18,842	(571.4)
	National Guard Institutional Trust	19,245	19,363	118.5
	Farm Insurance Corporation	16,931	17,487	556.4
	Fine Arts Center Corporation	15,034	14,641	(393.4)
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	10,656	10,818	162.2
	Comprehensive Cancer Center	10,634	6,575	(4,059.8)
	GO Redemption Fund	9,433	9,457	24.3
	Conservatory of Music	7,409	7,358	(51.0)
	Musical Arts and Stagecraft Corporation	7,240	7,114	(126.6)
	Children's Trust	6,951	6,863	(88.0)
	School of Plastic Arts	5,493	4,999	(493.1)
	PR Science, Technology and Research Trust	4,876	4,693	(183.0)
	Teacher's Retirement System	3,189	3,197	7.7
	Martín Peña Canal ENLACE Project Corporation	2,898	3,655	756.9
	Center for Research, Education and Medical Services for Diabetes	2,659	2,654	(4.8)
	Company for the Integral Development of Cantera's Peninsula	1,390	1,391	1.4
	Puerto Rico Tourism Development Fund	1,183	1,186	2.8
	Culebra Conservation and Development Authority	592	580	(11.8)
	Public Broadcasting Corporation	195	2,826	2,631.7
	Other	832	834	1.6
		<b>\$ 2,774,153</b>	<b>\$ 2,759,920</b>	<b>\$ (14,233)</b>