



Arthur J. Gonzalez  
**Chair and Board Member**

**Members**  
Andrew G. Biggs  
John E. Nixon  
Betty A. Rosa

Robert F. Mujica Jr.  
**Executive Director**

**BY ELECTRONIC MAIL**

June 30, 2026

The Honorable Jenniffer A. González Colón  
Governor of Puerto Rico

The Honorable Carlos Méndez Núñez  
Speaker of the House of Representatives of Puerto Rico

The Honorable Thomas Rivera Schatz  
President of the Senate of Puerto Rico

Dear Governor González Colón, Speaker Méndez Núñez, and President Rivera Schatz:

Pursuant to a Resolution adopted by the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), a copy of which is attached hereto as **Exhibit A** (the “Resolution”), and Section 202(e)(3) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), the Oversight Board hereby issues to the Governor and the Legislature this certification that the revised Fiscal Year 2026 Budget of the Commonwealth of Puerto Rico (the “Revised FY2026 Commonwealth Budget”), which is attached to the Resolution as **Exhibit 1**, is a compliant budget as set forth in the Resolution. The Revised FY2026 Commonwealth Budget (i) appropriates FY2026 funds from the General Fund of the State Treasury for FY2026 operating expenses of the Government of Puerto Rico; and (ii) includes an appropriation of prior year funds from the General Fund of the State Treasury for the replenishment of the FY2026 appropriation for the payment of the Rum Tax Contingent Value Instrument.

The Revised FY2026 Commonwealth Budget is certified as a budget developed by the Oversight Board because the Governor, the Legislature, and the Oversight Board did not reach consensus on the conditions governing the disbursement of the proposed \$35 million appropriation for Municipal Road Improvement Plan. The Oversight Board proposed a structured framework for allocating these funds based principally on roadway mileage, road conditions, and each municipality’s ability to pay. Consensus was not reached because both the Governor and the

Legislature opposed the proposed language and preferred a less structured approach to the administration and distribution of the funds.

The Revised FY2026 Commonwealth Budget focuses on aligning appropriations with adequate spending levels, taking into consideration the increase in revenues and changes in federal statutes. Additionally, the Government has proposed addressing certain prior-year liabilities and funding capital projects for municipalities, among other initiatives.

Consistent with the areas highlighted in the Oversight Board's letter dated June 24, 2026 to the Legislature, the Oversight Board reiterates the need for complete and reliable information to appropriately evaluate budget requirements for FY2026 and future years. The concerns described in that communication remain applicable to the Revised FY2026 Commonwealth Budget and are particularly relevant to the appropriations associated with the Agricultural Enterprises Development Administration ("ADEA," for its acronym in Spanish) and the Puerto Rico Department of Education ("PRDE").

While the Oversight Board supports the efforts to fund unanticipated deficiencies, there remains limited information and potentially significant risk associated with appropriations for the funding requirements of ADEA in the FY2027 Commonwealth Budget, and questions remain in connection with funding at PRDE, including its Special Education Program.

Based on the limited information obtained to date, ADEA continues to face a structural deficit in its Coffee Program, which the Revised FY2026 Commonwealth Budget fully funds. ADEA's revenues are primarily generated through coffee sales, which support both operating expenses and the wage subsidies. On June 19, 2026, the Office of Management and Budget ("OMB") notified the Oversight Board that the Program had operating deficiencies in FY2026, requiring additional General Fund support.

The Oversight Board notes that additional information is necessary to fully assess the financial condition of the Coffee Program. This includes confirmation of all revenue sources, the full structure of program-related expenditures, and identification of any funding streams that may support ongoing operations. These details are necessary to understand the drivers of the structural deficit and assess whether current spending levels are reasonable in the context of a program that, based on available information, does not appear to be fully self-sustaining.

The OMB is now requesting that the General Fund support a structural deficit of over \$33 million. But further clarification is needed to understand if the Certified FY2027 Commonwealth Budget provides sufficient resources to support the Coffee Program. Moreover, a 5-year projection of revenues and expenses for the Coffee Program is necessary to understand its impact on the FY2027 budget and future years General Fund spending requirements and priorities.

In relation to PRDE, uncertainties remain as to whether funding requested and approved for FY2026 will fully address prior period obligations in certain programs, including the urgent need to appropriately fund the Special Education Program. Additional funding requested for retroactive salary adjustments remains unclear in the context of overall program priorities and the broader

Hon. González Colón  
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fiscal constraints faced by PRDE. Further clarification is also required to ascertain whether these outstanding liabilities have been fully addressed before considering the processing of retroactive salary adjustments.

Overall, based on the information available, there remain areas where additional clarity is required to fully assess the completeness of funding, the alignment of expenditures with available resources, and the extent to which prior and recurring obligations are fully reflected in the current budget. Further information is also required to better assess the fiscal position of the Coffee Program and Special Education Program and how identified pressures are being addressed within the broader fiscal framework. Accordingly, the funding was approved in light of the underlying need presented, subject to further validation and supporting information.

The Oversight Board further notes that it will continue to evaluate the Commonwealth's implementation of the recently agreed to guidelines for modified accrual accounting standards for budgetary purposes, as well as supporting documentation, methodologies, and reporting necessary to assess compliance with applicable requirements under PROMESA.

The Oversight Board looks forward to continuing working with you to accomplish the requirements and goals of PROMESA for the benefit of the people of Puerto Rico.

Sincerely,



Robert F. Mujica Jr.  
Executive Director

CC: Mr. Francisco J. Domenech Fernández  
Mr. Orlando Rivera Berríos

**FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO**

**As of JUNE 30, 2026**

**RESOLUTION CERTIFYING THE REVISED FISCAL YEAR 2026 BUDGET FOR THE  
COMMONWEALTH OF PUERTO RICO**

WHEREAS, on June 30, 2016, the federal Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”) was enacted;

WHEREAS, PROMESA Section 101 created the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”);

WHEREAS, on June 30, 2025, the Oversight Board certified the Fiscal Year 2026 Commonwealth Budget pursuant to PROMESA Section 202(e)(3);

WHEREAS, PROMESA Section 202(c) provides that: (i) the Governor must submit a proposed budget to the Oversight Board according to the schedule established by the Oversight Board; (ii) the Oversight Board must determine, in the Oversight Board's sole discretion, whether the proposed budget is compliant with the applicable fiscal plan; (iii) if the Oversight Board determines that the proposed budget is not compliant with the applicable fiscal plan, then the Oversight Board shall provide to the Governor a notice of violation that includes a description of any necessary corrective action and an opportunity to correct the violations; (iv) the Governor may correct any violations identified by the Oversight Board and submit a revised proposed budget to the Oversight Board; (v) if the Governor fails to develop a budget that the Oversight Board determines is a compliant budget by the time specified in the notice delivered by the Oversight Board, the Oversight Board shall develop and submit to the Governor and the Legislature a revised compliant budget for the Commonwealth; and (vi) if the Governor develops a budget that the Oversight Board determines is a compliant budget by the time specified in the notice delivered by the Oversight Board or by the time specified in any notice of violation, the Oversight Board shall approve the budget and, if the budget is for the Commonwealth, submit the budget to the Legislature;

WHEREAS, on June 15, 2026, the Oversight Board sent to the Governor and the Legislature a letter establishing a schedule for developing, submitting, reviewing, approving, and certifying the revised Fiscal Year 2026 Commonwealth Budget (the “Revised FY2026 Commonwealth Budget”);

WHEREAS, on June 23, 2026, pursuant to PROMESA Section 202(c)(1), the Governor submitted to the Oversight Board a proposed revised Fiscal Year 2026 Commonwealth budget (the “Proposed Revised FY2026 Commonwealth Budget”);

WHEREAS, the Governor concurrently transmitted the Proposed Revised FY2026 Commonwealth Budget to the Legislature;

**Exhibit A**  
(Page A-2)

WHEREAS, the Oversight Board reviewed the Proposed Revised FY2026 Commonwealth Budget and determined that it was not a compliant budget;

WHEREAS, the Governor failed to submit a compliant Revised FY2026 Commonwealth Budget by the time specified in the notice;

WHEREAS, pursuant to PROMESA Section 202(c)(2), the Oversight Board has developed a revised compliant Fiscal Year 2026 Commonwealth Budget (the “Compliant Revised FY2026 Commonwealth Budget”);

WHEREAS, on June 24, 2026, the Oversight Board submitted the Compliant Revised FY2026 Commonwealth Budget to the Governor and the Legislature;

WHEREAS, the Legislature failed to adopt or submit to the Oversight Board a compliant Revised FY2026 Commonwealth Budget pursuant to PROMESA Section 202(d)(1) by the time specified in the notice;

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT, pursuant to PROMESA Section 202(d)(2), the Oversight Board has developed a compliant Revised FY2026 Commonwealth Budget, which is attached hereto as Exhibit 1 (the “Compliant Revised FY2026 Commonwealth Budget”); and it is

FURTHER RESOLVED THAT, pursuant to PROMESA Section 202(d) the Oversight Board shall submit the Compliant Revised FY2026 Commonwealth Budget to the Governor and the Legislature; and it is

FURTHER RESOLVED THAT, pursuant to PROMESA Section 202(e)(3), such Compliant Revised FY2026 Commonwealth Budget shall be (i) deemed to be approved by the Governor and the Legislature; and (ii) in full force and effect immediately pursuant to PROMESA Section 202(e)(3)(C).

**EXHIBIT 1**

**GOVERNMENT OF PUERTO RICO**

June 30, 2026

**JOINT RESOLUTION**

To amend the Joint Resolution of the General Fund of the Government of Puerto Rico for the Fiscal Year 2026 from \$13,095,315,000 to \$13,727,831,000 by appropriating Fiscal Year 2026 funds from the General Fund of the State Treasury for expenses of the Government of Puerto Rico for the fiscal year ending June 30, 2026. In addition, to include as part of the General Budget for Fiscal Year 2026 an appropriation of \$588,000 by appropriating prior year surplus funds from the General Fund of the State Treasury for the replenishment of the appropriation for the payment of the Rum Tax Contingent Value Instrument.

**STATEMENT OF MOTIVES**

As the Government seeks to achieve fiscal responsibility, funding all known obligations becomes critically important.

*BE IT RESOLVED BY THE PUERTO RICO LEGISLATIVE ASSEMBLY:*

1            *Section 1* - A new appropriation "Rate Stabilization Reserve" in the amount of two hundred twenty-  
2 two million, four hundred sixty thousand dollars (\$222,460,000) is added within Appropriations under the  
3 Custody of the Treasury under the Undistributed Appropriations cost concept in the Fiscal Year 2026  
4 General Fund Budget. Additionally, the previous "Energy Sector Reserve" is renamed to "Rate  
5 Stabilization Reserve". This appropriation is hereby extended until June 30, 2027.

6            *Section 2* - A new appropriation "For prior period debts of the Puerto Rico Department of  
7 Education, subject to the approval of the Oversight Board" in the amount of ninety million, four hundred  
8 twenty-five thousand dollars (\$90,425,000) is added within Appropriations under the Custody of the Office  
9 of Management and Budget ("OMB") under the Undistributed Appropriations cost concept in the Fiscal  
10 Year 2026 General Fund Budget. This appropriation is hereby extended until June 30, 2027.

11           *Section 3* - A new appropriation "Unpaid compensation from prior years to police officers, subject  
12 to the approval of the Oversight Board" in the amount of eighty million six hundred fifty-four thousand  
13 dollars (\$80,654,000) is added under the Appropriations under the Custody of the Office of Management

1 and Budget (“OMB”) under the Payroll cost concept in the Fiscal Year 2026 General Fund Budget. This  
2 appropriation is hereby extended until June 30, 2027.

3 *Section 4* - A replenishment of the appropriation “Emergency Reserve” under the Custody of  
4 Management and Budget (“OMB”) in the amount of eighty million, five hundred forty thousand dollars  
5 (\$80,540,000) is added under the Undistributed Appropriations cost concept in the Fiscal Year 2026 General  
6 Fund Budget.

7 *Section 5* - A new appropriation “Outstanding insurance premiums owed to the Puerto Rico State  
8 Insurance Fund Corporation (“SIFC”) on behalf of Medical Services Administration of Puerto Rico  
9 (“ASEM”)” in the amount of eight million dollars (\$8,000,000) is added under the Appropriations under  
10 the Custody of the OMB under the Prior Periods Debts cost concept in the Fiscal Year 2026 General Fund  
11 Budget. This appropriation is hereby extended until September 30, 2026.

12 *Section 6* - An increase to the appropriation “Distribution of supplemental rum cover-over to  
13 Conservation Trust” in the amount of eleven million four hundred fifty-five thousand dollars (\$11,455,000)  
14 is added under the Custody of the Treasury under the Appropriations to non-governmental entities cost  
15 concept in the Fiscal Year 2026 General Fund Budget. This appropriation is hereby extended until  
16 November 30, 2026.

17 *Section 7* - An increase to the appropriation “To provide funding for the Extraordinary Fund to  
18 Address the Collection and Disposal of Residuals, Wastes, and to Implement Recycling Programs in the  
19 Municipalities” in the amount of six million five hundred fifteen thousand dollars (\$6,515,000) is added  
20 within Contributions to Municipalities under the Incentives and Subsidies - Social Wellness cost concept  
21 in the Fiscal Year 2026 General Fund Budget. This appropriation is hereby extended until September 30,  
22 2026.

23 *Section 8* - An increase to the appropriation “For the payment of the Rum Tax Contingent Value  
24 Instrument” in the amount of three million five hundred two thousand dollars (\$3,502,000) is added under  
25 the Custody of the Treasury under the debt service cost concept in the Fiscal Year 2026 General Fund  
26 Budget. In addition, to include as part of the General Fund Budget for Fiscal Year 2026 an appropriation of

1 five hundred eighty-eight thousand dollars (\$588,000) for the replenishment of the appropriation “For the  
2 payment of the Rum Tax Contingent Value Instrument” under the Custody of the Treasury under the debt  
3 service cost concept by appropriating prior year surplus funds from the State Treasury. This appropriation  
4 is hereby extended until November 30, 2026.

5 *Section 9* – An increase to the appropriation “For each municipality’s Municipal Redemption Fund,  
6 as provided by Act 18-2014, to be distributed pursuant to Act 1-2011” in the amount of three million nine  
7 hundred eighty-six thousand dollars (\$3,986,000) is added under the Custody of the Treasury under the  
8 Debt Service cost concept in the Fiscal Year 2026 General Fund Budget. This appropriation is hereby  
9 extended until September 30, 2026.

10 *Section 10* – An increase to the appropriation “For each municipality’s Municipal Development  
11 Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011” in the amount of three million  
12 nine hundred eighty-six thousand dollars (\$3,986,000) is added under the Custody of the Treasury under  
13 the Incentives and Subsidies - Social Wellness cost concept in the Fiscal Year 2026 General Fund Budget.  
14 This appropriation is hereby extended until September 30, 2026.

15 *Section 11* – An increase to the appropriation “For each municipality’s Municipal Improvement  
16 Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011” in the amount of one million  
17 nine hundred ninety-three thousand dollars (\$1,993,000) is added under the Custody of the Treasury under  
18 the Incentives and Subsidies - Social Wellness cost concept in the Fiscal Year 2026 General Fund Budget.  
19 This appropriation is hereby extended until September 30, 2026.

20 *Section 12* – A new appropriation “To address the structural deficit related to coffee acquisition,  
21 subject to the approval of the Oversight Board” in the amount of thirty-three million dollars (\$33,000,000)  
22 is added under the Custody of the OMB under the Other Operating Expenses cost concept in the Fiscal  
23 Year 2026 General Fund Budget. These funds are conditioned to the Agricultural Enterprises Development  
24 Administration (“ADEA,” for its Spanish acronym) presenting a workplan and developing regulations that  
25 incorporate best practices for the control and monitoring of the costs and benefits of agricultural subsidies

1 in coordination with the Puerto Rico Department of Consumer Affairs. This appropriation is hereby  
2 extended to June 30, 2027.

3         *Section 13* – A new appropriation “For the Municipal Road Improvement Plan led by the  
4 Department of Transportation and Public Works, subject to the approval of the Oversight Board” in the  
5 amount of thirty-five million dollars (\$35,000,000) is added under the Custody of the OMB under the  
6 Capital Expenditures cost concept in the Fiscal Year 2026 General Fund Budget. The disbursement of these  
7 funds is conditioned on the submission of a joint report prepared by the Department of Transportation and  
8 Public Works (“DTOP,” for its Spanish acronym) and the OMB in consultation with Municipal  
9 Governments to the Oversight Board for approval. Such document must include DTOP’s detailed proposed  
10 use of the funds. The funds shall be allocated among municipalities pursuant to an objective distribution  
11 formula applied uniformly to all eligible municipalities. Such formula shall include such factors as the  
12 kilometers to be covered and documented condition of roadways under each municipality’s jurisdiction,  
13 and the relative fiscal capacity and need of each municipality. The specific factors selected, and the weight  
14 assigned to each, shall be expressly disclosed and supported by identifiable data sources. The prioritization  
15 of specific municipalities and roadway segments shall follow from, and be consistent with, the results of  
16 the formula. The joint report shall include the underlying assumptions and supporting reference sources  
17 detailing allocation methodology. Following the Oversight Board’s approval of the joint report, OMB shall  
18 submit the approved joint report to the Secretariats of the Senate and the House of Representatives. These  
19 funds will be transferred to the Capital Fund. This appropriation is hereby extended until June 30, 2027.

20         *Section 14* – A new appropriation “Funds for permanent improvements in Roosevelt Roads subject  
21 to the approval of the Oversight Board” in the amount of twenty million dollars (\$20,000,000) is added  
22 under the Custody of the OMB under the Capital Expenditures cost concept in the Fiscal Year 2026 General  
23 Fund Budget. These funds will be transferred to the Capital Fund. This appropriation is hereby extended  
24 to June 30, 2027.

25         *Section 15* – A new appropriation “For capital improvements related to economic development,  
26 critical infrastructure, health, and public safety of the municipalities for the Commonwealth, based on

1 project requests submitted by the Legislative Assembly and subject to the approval of the Oversight Board”  
2 in the amount of twenty million dollars (\$20,000,000) is added under the Custody of the OMB under the  
3 Capital Expenditures cost concept in the Fiscal Year 2026 General Fund Budget. These funds will be  
4 transferred to the Capital Fund. This appropriation is hereby extended to June 30, 2027.

5 Section 16 - A new appropriation “For public schools infrastructure improvements led by the  
6 Office for the Improvements of Public Schools (“OMEPI,” for its Spanish acronym)” in the amount of five  
7 million dollars (\$5,000,000) is added in the Puerto Rico Department of Education under the Capital  
8 Expenditures cost concept in the Fiscal Year 2026 General Fund Budget. These funds will be transferred to  
9 the Capital Fund. This appropriation is hereby extended to June 30, 2027.

10 Section 17- A new appropriation “Non-recurring transfer to the Society of Education and  
11 Rehabilitation of Puerto Rico (SER), for capital expenditures and equipment acquisition” in the amount of  
12 five million dollars (\$5,000,000) is added under the Custody of the Department of Treasury under the  
13 Appropriations to Non-Governmental Entities cost concept in the Fiscal Year 2026 General Fund Budget.  
14 This appropriation is hereby extended to September 30, 2026.

15 Section 18 - A new appropriation “For the Two-Hundred Fiftieth Commemoration of the United  
16 States (America 250), subject to the approval of the Oversight Board” in the amount of one million dollars  
17 (\$1,000,000) is added under the Custody of the OMB under the Undistributed Appropriations cost concept  
18 in the Fiscal Year 2026 General Fund Budget. This appropriation must not be used for advertising or  
19 publicity expenditures and any acquisition of goods and services with these funds must go through a  
20 transparent, competitive procurement process in accordance with applicable laws and regulations. This  
21 appropriation is hereby extended to June 30, 2027.

22 Section 19 - All other provisions in the Joint Resolution of the General Fund Budget for Fiscal Year  
23 2025-2026 certified on June 30, 2025, not amended herein shall remain in full effect.

24 Section 20 - This Joint Resolution shall be adopted in both of Puerto Rico’s official languages,  
25 Spanish and English. If in the interpretation or application of this Act any conflict arises between the  
26 English and Spanish texts, the English text shall govern.

1            *Section 21* - This Joint Resolution shall take effect immediately after enactment.

## EXHIBIT 1

# GOBIERNO DE PUERTO RICO

30 de junio de 2026

## RESOLUCIÓN CONJUNTA

Para enmendar la Resolución Conjunta del Fondo General del Gobierno de Puerto Rico para el Año Fiscal 2026, aumentando el presupuesto de trece mil noventa y cinco millones trescientos quince mil dólares (\$13,095,315,000) a trece mil setecientos veinte y siete millones ochocientos treinta y un mil dólares (\$13,727,831,000), mediante la asignación de fondos del Fondo General del Tesoro Estatal para sufragar gastos del Gobierno de Puerto Rico correspondientes al año fiscal que termina el 30 de junio de 2026; y para incluir, además, como parte del Presupuesto General para el Año Fiscal 2026, una asignación de quinientos ochenta y ocho mil dólares (\$588,000), provenientes de sobrantes de años anteriores del Fondo General del Tesoro Estatal, para reponer la asignación destinada al pago del Instrumento de Valor Contingente del Arbitrio al Ron.

### EXPOSICIÓN DE MOTIVOS

A medida que el Gobierno busca alcanzar la responsabilidad fiscal, resulta de vital importancia proveer los recursos necesarios para atender todas las obligaciones conocidas.

#### RESUÉLVASE POR LA ASAMBLEA LEGISLATIVA DE PUERTO RICO:

1            *Sección 1* - Se añade una nueva asignación denominada "Reserva para la Estabilización de Tarifas"  
2 por la cantidad de doscientos veintidós millones cuatrocientos sesenta mil dólares (\$222,460,000) dentro de  
3 las Asignaciones Bajo la Custodia del Departamento de Hacienda, bajo el concepto de Asignaciones No  
4 Distribuidas, en el Presupuesto del Fondo General para el Año Fiscal 2026. Además, la asignación  
5 previamente denominada "Reserva del Sector Energético" se renombra como "Reserva para la  
6 Estabilización de Tarifas". Esta asignación se extiende hasta el 30 de junio de 2027.

7            *Sección 2* - Se añade una nueva asignación denominada "Para deudas de períodos anteriores del  
8 Departamento de Educación de Puerto Rico, sujeta a la aprobación de la Junta de Supervisión." por la  
9 cantidad de noventa millones cuatrocientos veinticinco mil dólares (\$90,425,000) dentro de las  
10 Asignaciones Bajo la Custodia de la OGP, bajo el concepto de Asignaciones No Distribuidas, en el  
11 Presupuesto del Fondo General para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de junio de  
12 2027.

1            *Sección 3* - Se añade una nueva asignación denominada "Compensación no pagada de años  
2 anteriores a miembros de la Policía de Puerto Rico, sujeta a la aprobación de la Junta de Supervisión" por  
3 la cantidad de ochenta millones seiscientos cincuenta y cuatro mil dólares (\$80,654,000) dentro de las  
4 Asignaciones Bajo la Custodia de la OGP, bajo el concepto de Nómina, en el Presupuesto del Fondo General  
5 para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de junio de 2027.

6            *Sección 4* - Se añade una reposición a la asignación denominada "Reserva de Emergencia" bajo la  
7 Custodia de la OGP por la cantidad de ochenta millones quinientos cuarenta mil dólares (\$80,540,000), bajo  
8 el concepto de Asignaciones No Distribuidas, en el Presupuesto del Fondo General para el Año Fiscal 2026.

9            *Sección 5* - Se añade una nueva asignación denominada "Primas de seguros adeudadas a la  
10 Corporación del Fondo del Seguro del Estado ("CFSE") en representación de la Administración de  
11 Servicios Médicos de Puerto Rico ("ASEM")" por la cantidad de ocho millones de dólares (\$8,000,000),  
12 dentro de las Asignaciones Bajo la Custodia de la OGP, bajo el concepto de Deudas de Períodos Anteriores,  
13 en el Presupuesto del Fondo General para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de  
14 septiembre de 2026.

15           *Sección 6* - Se aumenta la asignación denominada "Distribución del complemento del arbitrio al  
16 ron al Fideicomiso de Conservación" por la cantidad de once millones cuatrocientos cincuenta y cinco mil  
17 dólares (\$11,455,000), bajo la Custodia del Departamento de Hacienda y bajo el concepto de Asignaciones  
18 a Entidades No Gubernamentales, en el Presupuesto del Fondo General para el Año Fiscal 2026. Esta  
19 asignación se extiende hasta el 30 de noviembre de 2026.

20           *Sección 7* - Se aumenta la asignación denominada "Para proveer fondos al Fondo Extraordinario  
21 para Atender la Recolección y Disposición de Desperdicios y Residuos e Implementar Programas de  
22 Reciclaje en los Municipios" por la cantidad de seis millones quinientos quince mil dólares (\$6,515,000),  
23 dentro de las Aportaciones a Municipios bajo el concepto de Incentivos y Subsidios - Bienestar Social, en  
24 el Presupuesto del Fondo General para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de  
25 septiembre de 2026.

1            *Sección 8* – Se aumenta la asignación denominada “Para el pago del Instrumento de Valor  
2 Contingente del Arbitrio al Ron” por la cantidad de tres millones quinientos dos mil dólares (\$3,502,000),  
3 bajo la Custodia del Departamento de Hacienda y bajo el concepto de Servicio de la Deuda, en el  
4 Presupuesto del Fondo General para el Año Fiscal 2026. Además, se incluye como parte del Presupuesto  
5 del Fondo General para el Año Fiscal 2026 una asignación de quinientos ochenta y ocho mil dólares  
6 (\$588,000) para reponer la asignación destinada al pago del Instrumento de Valor Contingente del Arbitrio  
7 al Ron, mediante la utilización de sobrantes de años anteriores del Tesoro Estatal. Esta asignación se  
8 extiende hasta el 30 de noviembre de 2026.

9            *Sección 9* – Se aumenta la asignación denominada “Para el Fondo de Redención Municipal de cada  
10 municipio, según dispuesto en la Ley 18-2014, para ser distribuido conforme a la Ley 1-2011” por la  
11 cantidad de tres millones novecientos ochenta y seis mil dólares (\$3,986,000), bajo la Custodia del  
12 Departamento de Hacienda y bajo el concepto de Servicio de la Deuda, en el Presupuesto del Fondo General  
13 para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de septiembre de 2026.

14            *Sección 10* – Se aumenta la asignación denominada “Para el Fondo de Desarrollo Municipal de cada  
15 municipio, según dispuesto en la Ley 18-2014, para ser distribuido conforme a la Ley 1-2011” por la  
16 cantidad de tres millones novecientos ochenta y seis mil dólares (\$3,986,000), bajo la Custodia del  
17 Departamento de Hacienda y bajo el concepto de Incentivos y Subsidios – Bienestar Social, en el  
18 Presupuesto del Fondo General para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de  
19 septiembre de 2026.

20            *Sección 11* – Se aumenta la asignación denominada “Para el Fondo de Mejoras Municipales de cada  
21 municipio, según dispuesto en la Ley 18-2014, para ser distribuido conforme a la Ley 1-2011” por la  
22 cantidad de un millón novecientos noventa y tres mil dólares (\$1,993,000), bajo la Custodia del  
23 Departamento de Hacienda y bajo el concepto de Incentivos y Subsidios – Bienestar Social, en el  
24 Presupuesto del Fondo General para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de  
25 septiembre de 2026.

1            *Sección 12* - Se añade una nueva asignación denominada “Para atender el déficit estructural  
2 relacionado con la adquisición de café, sujeta a la aprobación de la Junta de Supervisión” por la cantidad  
3 de treinta y tres millones de dólares (\$33,000,000), bajo la Custodia de la Oficina de Gerencia y Presupuesto  
4 (“OGP”), bajo el concepto de Otros Gastos Operacionales, en el Presupuesto del Fondo General para el Año  
5 Fiscal 2026. Estos fondos estarán condicionados a que la Administración para el Desarrollo de Empresas  
6 Agropecuarias (“ADEA”) presente un plan de trabajo y desarrolle reglamentación que incorpore las  
7 mejores prácticas para el control y monitoreo de los costos y beneficios de los subsidios agrícolas, en  
8 coordinación con el Departamento de Asuntos del Consumidor de Puerto Rico. Esta asignación se extiende  
9 hasta el 30 de junio de 2027.

10           *Sección 13* - Se añade una nueva asignación denominada “Para el Plan de Mejoras de Carreteras  
11 Municipales liderado por el Departamento de Transportación y Obras Públicas, sujeta a la aprobación de  
12 la Junta de Supervisión” por la cantidad de treinta y cinco millones de dólares (\$35,000,000), bajo la  
13 Custodia de la OGP, bajo el concepto de Mejoras de Capital, en el Presupuesto del Fondo General para el  
14 Año Fiscal 2026. El desembolso de estos fondos estará condicionado a la presentación, para la aprobación  
15 de la Junta de Supervisión, de un informe conjunto preparado por el Departamento de Transportación y  
16 Obras Públicas (“DTOP”) y la OGP, en consulta con los Gobiernos Municipales. Dicho informe deberá  
17 incluir el detalle del uso propuesto de los fondos por parte del DTOP. Los fondos se asignarán entre  
18 municipios elegibles, conforme a una fórmula de distribución objetiva que se aplicará de manera uniforme  
19 a todos los municipios elegibles. La referida fórmula incluirá elementos tales como los kilómetros a ser  
20 cubiertos, la condición documentada de las carreteras bajo la jurisdicción de cada municipio, y la capacidad  
21 fiscal y necesidad relativa de cada municipio. Los elementos específicos seleccionados y el peso asignado a  
22 cada uno serán divulgados expresamente y sustentados por fuentes de datos corroborables. La priorización  
23 de municipios y tramos de carreteras específicos deberán desprenderse y ser consistentes con los resultados  
24 de la fórmula. El informe conjunto incluirá los supuestos subyacentes y las fuentes de referencias de apoyo  
25 detallando la metodología de distribución. Una vez la Junta de Supervisión apruebe el informe conjunto,

1 la OGP remitirá el informe aprobado a las Secretarías del Senado y de la Cámara de Representantes. Estos  
2 fondos serán transferidos al Fondo de Capital. Esta asignación se extiende hasta el 30 de junio de 2027.

3 *Sección 14* – Se añade una nueva asignación denominada “Fondos para mejoras permanentes en  
4 Roosevelt Roads, sujeta a la aprobación de la Junta de Supervisión” por la cantidad de veinte millones de  
5 dólares (\$20,000,000), bajo la Custodia de la OGP, bajo el concepto de Mejoras de Capital, en el Presupuesto  
6 del Fondo General para el Año Fiscal 2026. Estos fondos serán transferidos al Fondo de Capital. Esta  
7 asignación se extiende hasta el 30 de junio de 2027.

8 *Sección 15* – Se añade una nueva asignación denominada “Para mejoras de capital relacionadas con  
9 el desarrollo económico, infraestructura crítica, salud y seguridad pública de los municipios del Estado  
10 Libre Asociado, basada en solicitudes de proyectos sometidas por la Asamblea Legislativa y sujeta a la  
11 aprobación de la Junta de Supervisión” por la cantidad de veinte millones de dólares (\$20,000,000), bajo la  
12 Custodia de la OGP, bajo el concepto de Mejoras de Capital, en el Presupuesto del Fondo General para el  
13 Año Fiscal 2026. Estos fondos serán transferidos al Fondo de Capital. Esta asignación se extiende hasta el  
14 30 de junio de 2027.

15 *Sección 16* – Se añade una nueva asignación denominada “Para mejoras de infraestructura en  
16 escuelas públicas lideradas por la Oficina para el Mejoramiento de las Escuelas Públicas (“OMEP”)” por la  
17 cantidad de cinco millones de dólares (\$5,000,000), en el Departamento de Educación de Puerto Rico, bajo  
18 el concepto de Mejoras de Capital, en el Presupuesto del Fondo General para el Año Fiscal 2026. Estos  
19 fondos serán transferidos al Fondo de Capital. Esta asignación se extiende hasta el 30 de junio de 2027.

20 *Sección 17* – Se añade una nueva asignación denominada “Transferencia no recurrente a la Sociedad  
21 de Educación y Rehabilitación de Puerto Rico (“SER”), para gastos de capital y adquisición de equipos”  
22 por la cantidad de cinco millones de dólares (\$5,000,000), bajo la Custodia del Departamento de Hacienda,  
23 bajo el concepto de Asignaciones a Entidades No Gubernamentales, en el Presupuesto del Fondo General  
24 para el Año Fiscal 2026. Esta asignación se extiende hasta el 30 de septiembre de 2026

25 *Sección 18* – Se añade una nueva asignación denominada “Para la Conmemoración del Doscientos  
26 Cincuenta Aniversario de los Estados Unidos (“America 250”), sujeta a la aprobación de la Junta de

1 Supervisión” por la cantidad de un millón de dólares (\$1,000,000), bajo la Custodia de la OGP, bajo el  
2 concepto de Asignaciones No Distribuidas, en el Presupuesto del Fondo General para el Año Fiscal 2026.  
3 Estos fondos no podrán utilizarse para gastos de publicidad o promoción, y toda adquisición de bienes y  
4 servicios con cargo a esta asignación deberá realizarse mediante un proceso de contratación transparente y  
5 competitivo, conforme a las leyes y reglamentos aplicables. Esta asignación se extiende hasta el 30 de junio  
6 de 2027.

7 *Sección 19* – Todas las demás disposiciones de la Resolución Conjunta del Presupuesto del Fondo  
8 General para el Año Fiscal 2025-2026 certificada el 30 de junio de 2025, que no sean enmendadas por la  
9 presente, permanecerán en pleno vigor y efecto.

10 *Sección 20* – Esta Resolución Conjunta será aprobada en los dos idiomas oficiales de Puerto Rico,  
11 español e inglés. En caso de surgir algún conflicto entre los textos en español e inglés para fines de  
12 interpretación o aplicación, prevalecerá el texto en inglés.

13 *Sección 21* – Esta Resolución Conjunta entrará en vigor inmediatamente después de su aprobación.