

**2024**

# **INFORME**

## **DE TRANSICIÓN**

### **Secretaría Auxiliar de Administración**

**Preparado por: Angel R. Meléndez Aguilar**  
**Secretario Auxiliar**



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## I. Introducción

La Secretaría Auxiliar de Administración (SAA) viene llamada a velar y fomentar la sana administración de los recursos públicos estatales y federales, además de la propiedad mueble e inmueble del DRNA de Recursos Naturales y Ambientales. Además, desarrolla, promulga y administra reglamentos y lleva a cabo acciones para asegurar el cumplimiento con la reglamentación vigente.

## II. Base Legal

Ley Núm. 23 de 20 de junio de 1972, según enmendada, conocida como “Ley orgánica del DRNA de Recursos Naturales y Ambientales” y la Ley Núm. 171 de 2 de agosto de 2018, “*Ley para Implementar el “Plan de Reorganización del Departamento de Recursos Naturales y Ambientales de 2018”*”.

La Secretaría Auxiliar de Administración se crea en virtud del Plan de Reorganización Número 1 del 9 de diciembre de 1993.

## III. Misión y Visión

Implantar una política pública gerencial que dirija las actividades administrativas y auxiliares de apoyo del DRNA y sus componentes principales adscritos administrativamente. Esta política va dirigida a facilitar el buen funcionamiento administrativo mediante la determinación de medidas correctivas y el desarrollo de acciones efectivas como los procedimientos, métodos y la estructura organizacional.

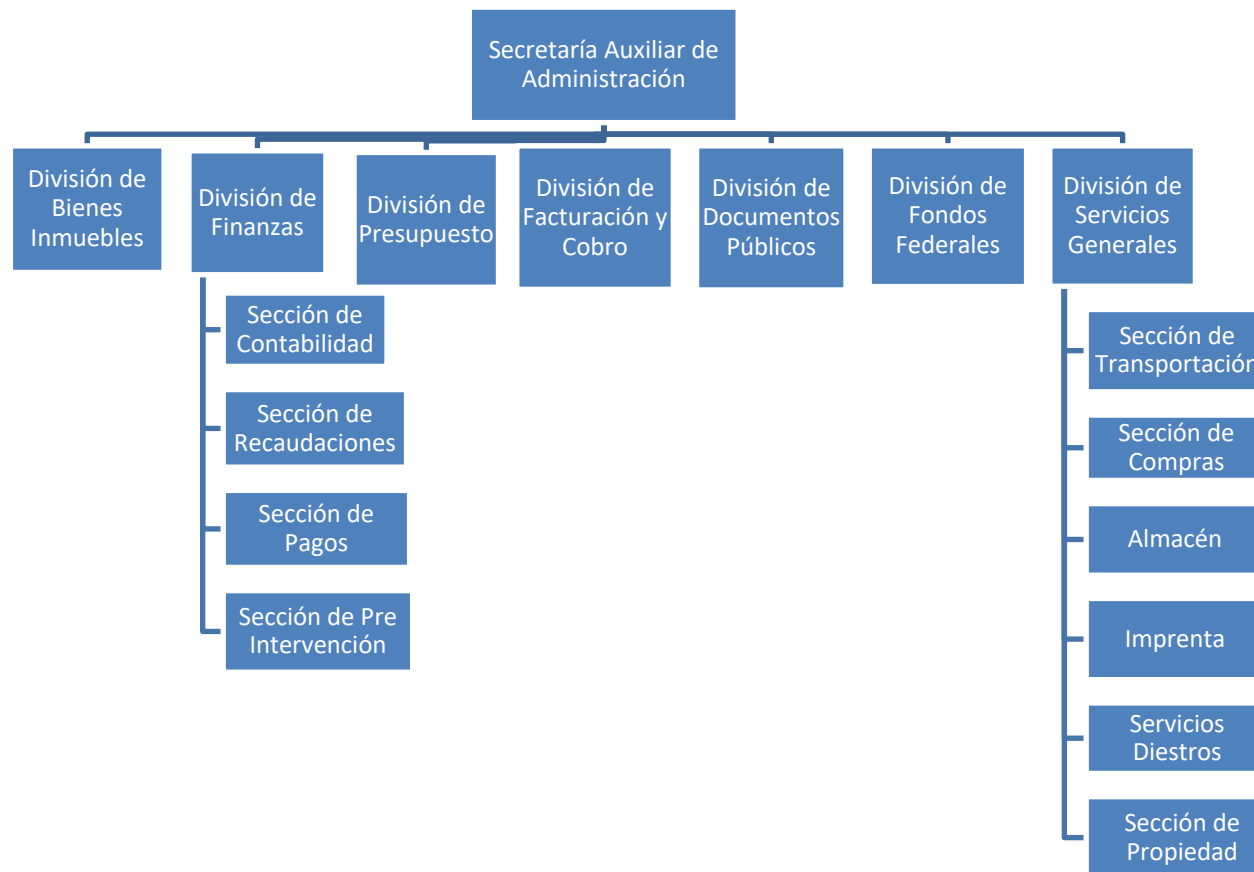
## IV. Estructura Organizacional

La Secretaría Auxiliar de Administración (SAA) está compuesta por siete (7) divisiones y sus respectivas secciones: Finanzas, Presupuesto, Bienes Inmuebles, Facturación y Cobro, Servicios Generales, Documentos Públicos y Fondos Federales.

Las funciones primordiales de la SAA:

- Comunicación directa y efectuar informes solicitados por la Oficina de Gerencia y Presupuesto, DRNA de Hacienda, AAFAF, Junta de Supervisión y Administración Fiscal, Administración de Servicios Generales y demás agencias gubernamentales.
- Analizar y recomendar las transacciones fiscales y presupuestarias sometidas por el DRNA y sus componentes operacionales.
- Realizar trámites administrativos de acuerdo con los reglamentos aplicables.
- Apoyo técnico a las áreas.
- Coordinar el desarrollo de proyectos federales.

A continuación, la estructura organizacional de la SAA, así como una breve descripción de las funciones de cada división:



*Figura 1: Organigrama Organizacional de la Secretaría Auxiliar de Administración*



## A. Secretaría Auxiliar de Administración

La responsabilidad principal de la Oficina del Secretario Auxiliar de Administración es implementar la política pública que dirija las actividades administrativas y de apoyo a las otras áreas dentro del Departamento.

SECRETARIA AUXILIAR DE ADMINISTRACION
Secretario Auxiliar 13300067 - Vacante
Administradora de Sistemas de Oficina II 13300260 - Ocupado
Oficial Gerencial 13301319 - Ocupado 1400037 - Vacante
Gerente Asuntos Administrativos 13300069 - Vacante
Oficial Ejecutivo 13300069 - Vacante

## B. División de Bienes Inmuebles

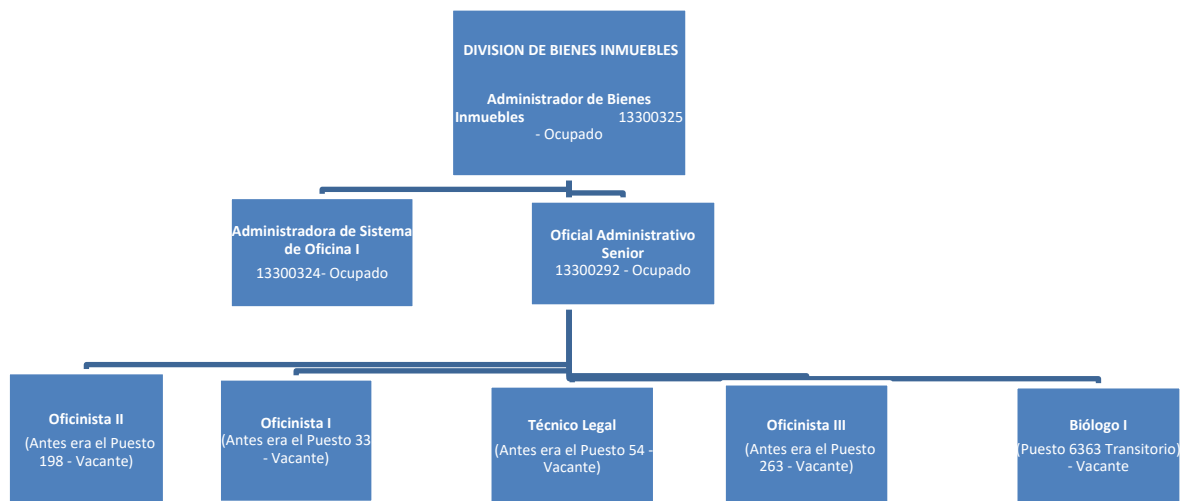
Esta División se creó con el propósito de cumplir con los requisitos de la Carta Circular 1300-34-06 emitida por el Secretario de Hacienda el 18 de mayo de 2006 para recopilar y analizar transacciones relacionadas a la adquisición o mejoras a la propiedad inmueble adscrita al DRNA. Su función principal es implementar el Reglamento 8816 del 19 de septiembre de 2016 – Reglamento para la Adquisición de Bienes Inmuebles y Derechos Reales del DRNA. Además de mantener y actualizar el inventario de bienes inmuebles del DRNA, de acuerdo con la reglamentación existente. Este Inventario se incluye como el Anejo 1.

### Funciones:

1. Ofrecer recomendaciones para mejorar los procesos de adquisición de propiedad inmueble y desarrollo de mejoras a las facilidades bajo responsabilidad del DRNA.
2. Coordinar los procesos de adquisición de propiedad inmueble del DRNA ya sea por compraventa, expropiación, permuta, donación o cesión, incluyendo las negociaciones relacionadas.
3. Representar al (la) Secretario (a) Auxiliar de Administración, cuando sea requerido, en toda gestión relacionada con la adquisición de propiedad inmueble para uso y beneficio del DRNA.
4. Asegurar el fiel cumplimiento por parte de las agencias o instrumentalidades públicas contratadas para llevar a cabo los procedimientos de expropiación con los acuerdos suscritos.
5. Coordinar, previa solicitud de las unidades peticionarias, la contratación de tareas tales como la preparación de estudios socioeconómicos, planes de realojo, investigaciones y certificaciones registrales, servicios profesionales tales como tasadores, agrimensores, ingenieros, preparación de planos necesarios en los proyectos del DRNA, tramitar permisos, realojo, estudios topográficos, ambientales, y otros que de tiempo en tiempo el (la) Secretario (a) Auxiliar o su representante autorizado le asigne.
6. Asegurar que las propiedades inmuebles adquiridas por compraventa o expropiación estén debidamente inscritas en el Registro de la Propiedad correspondiente y obtiene y conserva prueba de titularidad a perpetuidad.



7. Mantener y actualizar el Inventario de Bienes Inmuebles del DRNA, de acuerdo con la reglamentación existente.
8. Preparar procedimientos para el archivo de documentos relacionados con la adquisición y mejoras de la propiedad inmueble.
9. Preparar, dirigir e implementar en coordinación con la División de Finanzas y el Área de Recursos de Agua y Minerales el plan para la obtención de créditos en proyectos de control de inundaciones en coordinación con el Cuerpo de Ingenieros del Ejército de los Estados Unidos.
10. Identificar y preparar en coordinación con las Divisiones de Finanzas, Presupuesto y de Fondos Federales los planes para la solicitud de fondos federales disponibles para la adquisición de propiedad inmueble o mejoras a la misma, de acuerdo con la misión y los objetivos del DRNA.
11. Emitir recomendaciones sobre política pública relacionadas a las actividades bajo su responsabilidad.
12. Estudiar, analizar y resolver los problemas de operación que le son delegados para mantener la mayor eficiencia y mejor rendimiento conforme a los objetivos y a las prioridades establecidas.
13. Emite Certificaciones para la Oficina de Asuntos Legales en procedimientos de Expedientes de Dominio.
14. Mantener un inventario de las cubiertas de seguro existentes para la propiedad inmueble incluyendo aquellas relacionados a las facilidades administradas por el DRNA.



*Figura 2: Organigrama Organizacional de la División de Bienes Inmuebles*

En la División de Bienes Inmuebles (DBI) contábamos con un Biólogo I quien se encargaba de realizar las evaluaciones técnicas de las propiedades propuestas para adquisición. También contábamos con una Geóloga Licenciada III en destaque administrativo, quien se encargaba también de evaluar las propiedades propuestas para adquisición, además de realizar las inspecciones a las mismas. El Biólogo renunció y la Geóloga Licenciada III se retiró y no se ha reclutado a ningún otro personal para la División a pesar de varias solicitudes.



La DBI asiste a todas las áreas programáticas del DRNA en el proceso de adquisición de propiedades, asiste a la Oficina de Asuntos Legales emitiendo certificaciones para todos los casos de expedientes de dominio y atiende los referidos de la Oficina de la Secretaria emitiendo informes de los bienes inmuebles del DRNA para los Planes de Ordenamiento Territorial de los municipios.

### C. División de Finanzas

Por virtud de la Ley 171-2018 se consolidaron las diferentes divisiones y secciones que componen las oficinas fiscales de la otrora Junta de Calidad Ambiental, la Autoridad de Desperdicios Sólidos, y la Compañía de Parques Nacionales.

**Funciones:**

1. Pre-intervenir, contabilizar, pagar, recaudar y someter informes financieros correspondientes a nivel estatal y federal.
2. Asegurar el registro preciso de todas las transacciones financieras, procesar los pagos a proveedores y empleados, garantizando que se realicen de manera oportuna y conforme a las normativas vigentes. Además, supervisar la recaudación de ingresos, asegurando que los fondos ingresen correctamente a las arcas públicas.

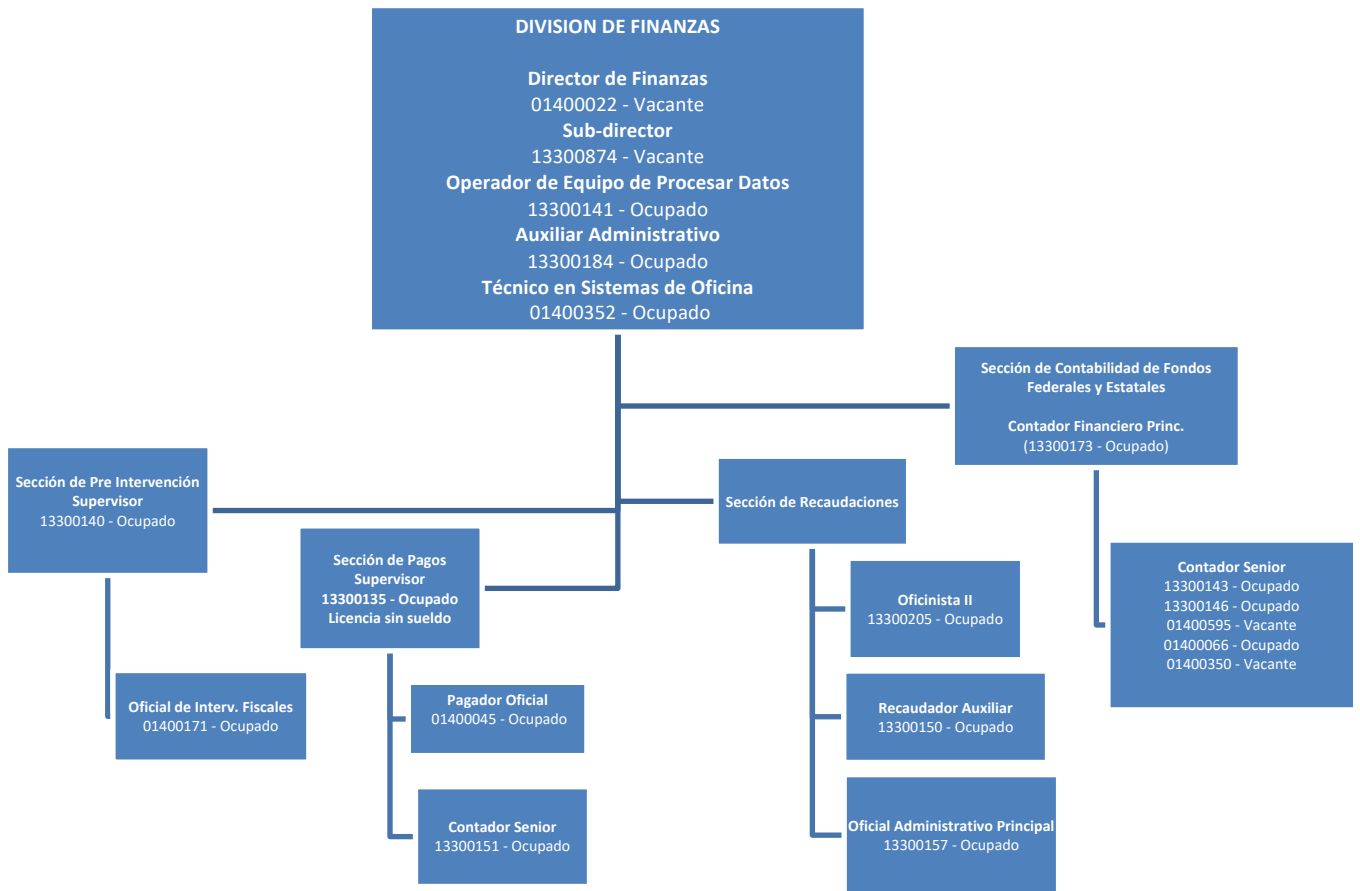


Figura 3 Organigrama Organizacional Actual de la División de Finanzas

#### D. División de Presupuesto

**Funciones:**

1. Realiza trabajo de gran responsabilidad relacionado con la planificación, coordinación, dirección, supervisión de las actividades presupuestarias y gerenciales que se desarrollan en el DRNA.
2. Es responsable de la confección, administración y control del presupuesto del Departamento, y por el desarrollo de actividades gerenciales encaminadas a una mejor organización y funcionamiento de la Agencia.



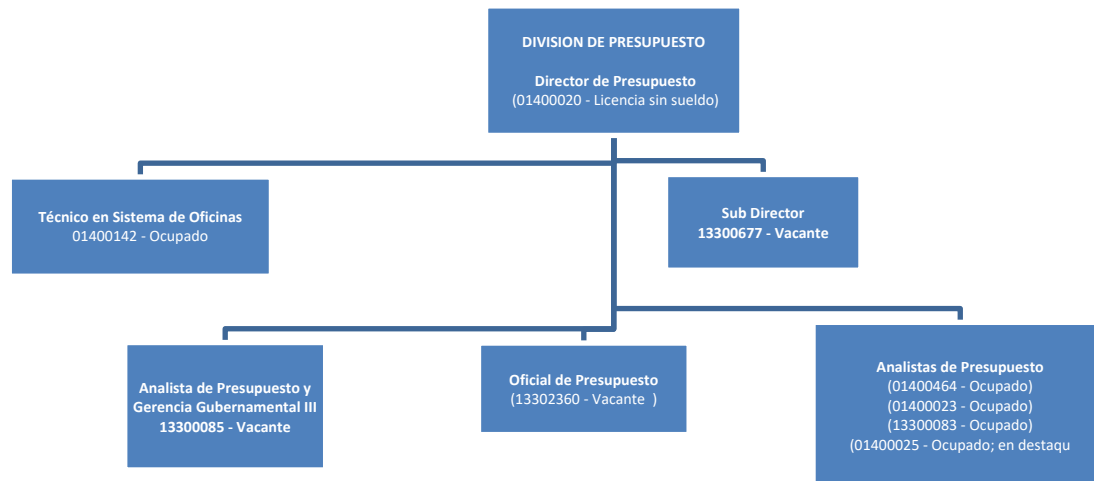


Figura 4 Organigrama Organizacional de la División de Presupuesto

#### E. División de Facturación y Cobro

La División de Facturación y Cobro realiza trámites de facturación y cobro por leyes y reglamentos administrados por el DRNA.

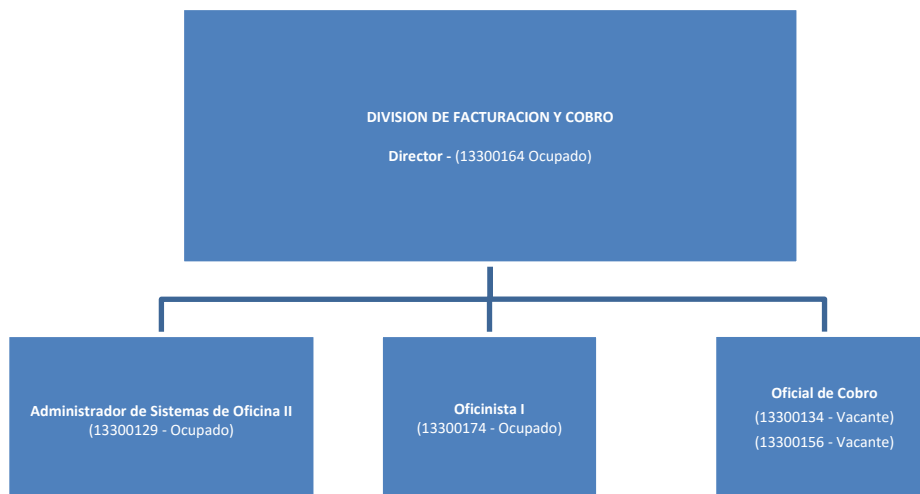


Figura 5 Organigrama Organizacional de la División de Facturación y Cobro

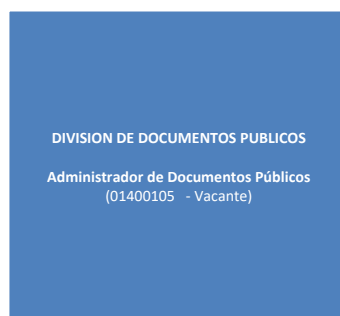


## F. División de Documentos Públicos

La División de Documentos Públicos orienta sobre los términos para la conservación y disposición de documentos conforme a las normas, leyes, reglamentos y procedimientos aplicables. Está compuesta actualmente por un Administrador pero dicho puesto se encuentra vacante.

Las funciones de este puesto las realiza la Oficial Ejecutivo Principal de la SAA. Por virtud de la Ley 171-2018 se fusionará con la otrora JCA.

Esta División se encuentra operacionalmente adscrita a la Oficina de Secretaría)



*Figura 6 Organigrama Organizacional de la División de Documentos Públicos*

## G. División de Fondos Federales

El DRNA recibe fondos de diferentes agencias federales que requiere un manejo adecuado y cumplimiento con el Título 2 del Código de Regulaciones Federales, *Parte 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Part 200), las leyes y reglamentos estatales aplicables. Para maximizar la utilización de los fondos federales asignados al DRNA para ejecutar las funciones conforme a la Ley, se creó la División de Fondos Federales adscrita a la Secretaría Auxiliar de Administración mediante la Orden Administrativa 2008-22. Es nuestra prioridad administrar eficiente y adecuadamente los fondos federales asignados a nuestra agencia para llevar a cabo las actividades para la conservación de los recursos naturales.

La División de Fondos Federales tiene la responsabilidad de velar por el manejo adecuado de los fondos federales que son otorgados al DRNA por las diferentes agencias. Actualmente, la División cuenta con el puesto Director de Fondos Federales y/o Estatales, 3 puestos de Oficial de Recursos Externos (un oficial en licencia sin sueldo en la Cámara de Representantes de Puerto Rico).

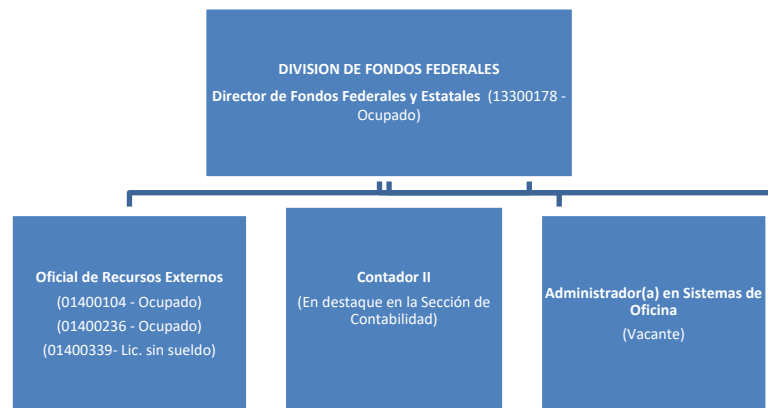
### **Funciones:**

1. Planifica, coordina, dirige y supervisa los trabajos relacionados con fondos federales (pre award, award y post award).
2. Estudia, interpreta, evalúa e implementa las leyes y reglamentos aplicables al manejo de fondos federales y a los distintos programas federales.
3. Desarrolla e implementa las normas y procedimientos de operación estándar (SOP, en inglés) para la ejecución de las actividades y las funciones de la División de Fondos Federales y otras Divisiones dentro de la SAA.



4. Revisa los Informes de Presupuesto y Gastos de los Programas Federales para determinar e identificar si los objetivos y actividades se desarrollan según lo establece la propuesta, plan de trabajo o petición presupuestaria; verifica si los fondos se están utilizando según lo programado; y conforme a los requisitos federales y estatales aplicables.
5. Ofrece asistencia técnica y colabora con los líderes de proyecto en el sometimiento de las propuestas federales nuevas, modificaciones, enmiendas o extensiones de vigencia.
6. Revisa y evalúa el desarrollo y la preparación de las solicitudes para la Subvención de Fondos Federales (Grant) que preparan las Áreas Programáticas que se someten a las agencias federales para determinar cumplimiento con los requisitos de las reglamentaciones federales y estatales aplicables.
7. Analiza y contesta los señalamientos del Informe de Auditoría Simple (Single Audit Report) y da seguimiento al cumplimiento con el Plan de Acción Correctiva sometido para atender los señalamientos de la auditoría de manera oportuna.
8. Colabora y emite recomendaciones sobre las actividades relacionadas con el manejo de fondos federales para cumplir con los requisitos reglamentarios del 2 CFR Parte 200.
9. Asiste a reuniones, conferencias, y actividades dentro y fuera de Puerto Rico en relacionados con el manejo de fondos federales.
10. Analiza y recomienda proyectos que aportan al mejoramiento de los servicios que ofrece la Secretaría Auxiliar de Administración.
11. Monitorea las condiciones especiales de los acuerdos cooperativos de los proyectos federales que maneja el DRNA otorgados por la FWS, NOAA, FEMA, USCG, FS, EPA, DOD, DOT u otras agencias federales para asegurar cumplimiento de estas a la fecha indicadas por la agencia otorgante.
12. Mantiene un registro de los proyectos federales por Área Programática.
13. Revisar e interpretar acuerdos cooperativos para aclarar asuntos de cumplimiento con los términos y condiciones, según aplique.
14. Establecer y mantener las relaciones de trabajo con los funcionarios de las agencias federales y Oficinas Estatales como la Junta de Planificación para evaluar y resolver problemas que puedan surgir durante el ciclo de vida de un grant (entiéndase pre-award, award y closeout).
15. Colaborar estrechamente con las Divisiones de Presupuesto, Finanzas y Servicios Generales en todos los asuntos relacionados a los programas federales.
16. Coordinar adiestramientos para capacitar a los líderes de proyectos y al personal de la Secretaría Auxiliar de Administración en todo lo relacionado al manejo de fondos federales.
17. Realizar búsqueda de las oportunidades de fondos federales disponibles y evaluar si éstas pueden ser solicitadas por la Agencia para la realización de sus funciones.
18. Brindar orientación a funcionarios del DRNA sobre los requisitos reglamentarios estatales y federales al someter una propuesta federal.
19. Mantener la lista de contactos de las agencias federales que otorgan fondos al DRNA.
20. Participar en reuniones coordinadas por la Oficina del Secretario del DRNA para discutir estatus de los proyectos federales de interés.

A continuación, la estructura organizacional de la División de Fondos Federales, así como la descripción de las funciones.



*Figura 7 Organigrama Organizacional de la División de Fondos Federales*

#### H. División de Servicios Generales

La División de Servicios Generales es una unidad fundamental dentro de la Secretaría Auxiliar de Administración, cuya función principal es garantizar el correcto funcionamiento operacional del DRNA. Esta oficina, que ha ganado aún más relevancia tras la implementación de la Ley 171-2018, está compuesta por varias secciones especializadas: Compra, Propiedad, Transportación, Imprenta, Personal Diestro y Almacén.

La División de Servicios Generales se ha visto acrecentada tras la reorganización del DRNA bajo la Ley 171-2018, que consolidó las funciones de la Junta de Calidad Ambiental, la Autoridad de Desperdicios Sólidos y el Programa de Parques Nacionales en el DRNA. Esta reorganización ha incrementado la carga de trabajo y las responsabilidades de la oficina, lo que la convierte en una pieza clave para la operatividad del DRNA.

Es vital para la administración eficiente de los recursos del DRNA, asegurando que las operaciones se realicen sin contratiempos y que se mantenga la calidad en la prestación de servicios. Su gestión adecuada es esencial para el cumplimiento de la misión del DRNA en la protección y conservación de los recursos naturales y ambientales de Puerto Rico.

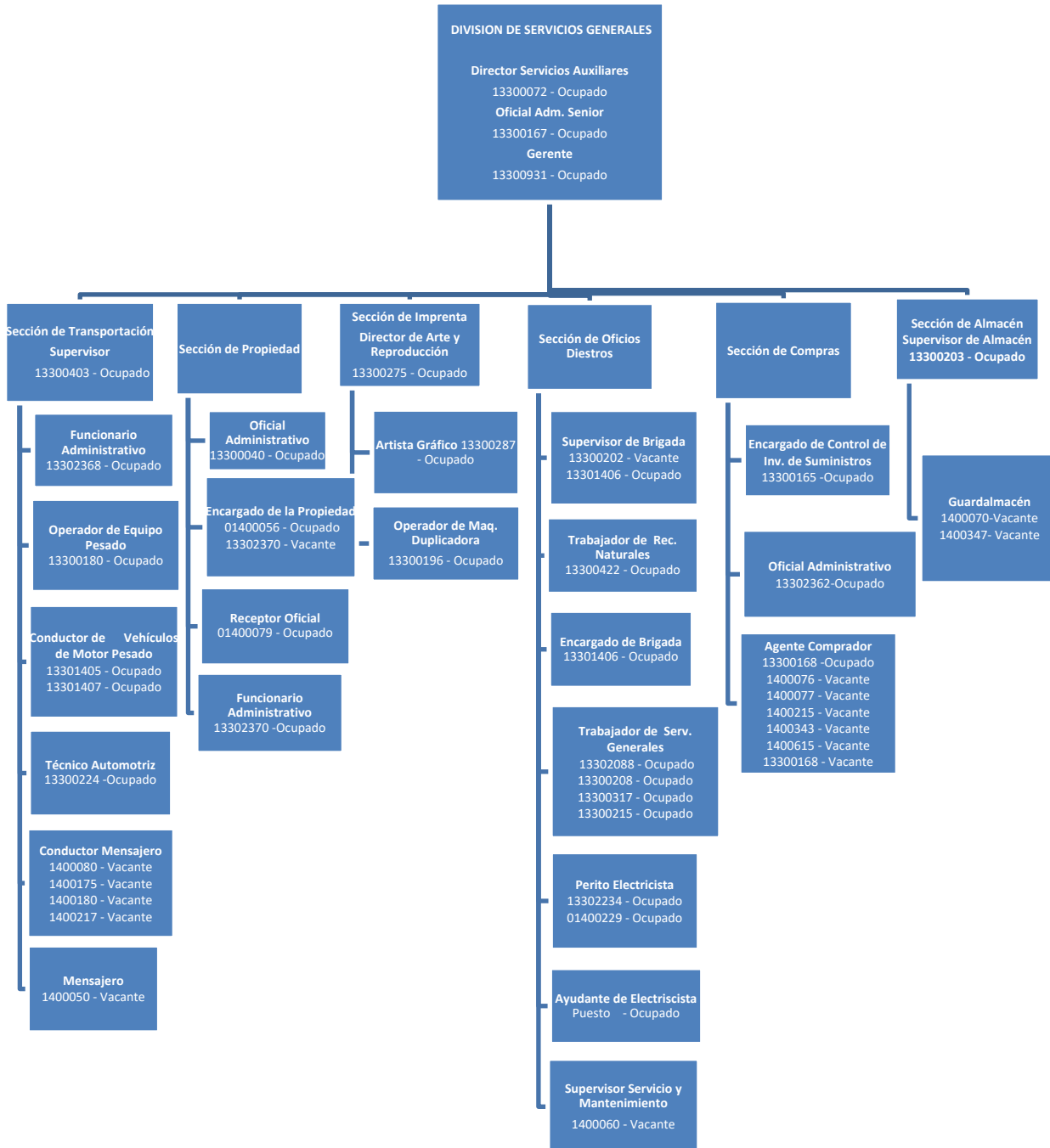


Figura 8 Organigrama Organizacional de la División de Servicios Generales

**Funciones:**

1. Sección de Transportación: Supervisa la flota vehicular del DRNA, asegurando su mantenimiento, seguridad y disponibilidad para cumplir con las tareas asignadas.



2. Sección de Propiedad: Administra los activos del DRNA, manteniendo un inventario preciso y asegurando la conservación y uso adecuado de los recursos materiales.
3. Sección de Imprenta: Proporciona servicios de reproducción de documentos, letreros, materiales informativos y otros elementos que apoyan las actividades administrativas y operativas del DRNA.
4. Sección de Oficios Diestros: Se encarga de disponer del personal especializado necesario para el mantenimiento y reparación de equipos y propiedades, garantizando que las instalaciones y recursos del DRNA se mantengan en óptimas condiciones.
5. Sección de Almacén: Maneja el almacenamiento de materiales y equipos, asegurando una gestión eficiente de los recursos y su disponibilidad oportuna.
6. Sección de Compras: Gestiona la adquisición de bienes y servicios esenciales para las operaciones del DRNA, asegurando que todas las necesidades del DRNA se cubran de manera eficiente y conforme a la normativa.

## V. Logros

### 1. Oficina del Secretario Auxiliar

- a. Logros acontecidos en el manejo de las facturas de las utilidades de agua y de luz del Departamento de Recursos Naturales y Ambientales de Puerto Rico (DRNA):

En enero del año 2023, inició un proceso de análisis de los servicios de utilidades de todos los componentes del Departamento. En la fecha mencionada contábamos con una deuda en LUMA Energy de \$1,924,775.40 por la Autoridad de Desperdicios Sólidos (ADS) y otra deuda de \$370,446.42 por la Junta de Calidad Ambiental (JCA). Ambas deudas ascendían a un balance de \$2,295,221.82. Luego de eliminar y de transferir un total de treinta y cinco (35) cuentas, logramos una reducción en la facturación anual de \$382,655.28 en energía eléctrica. Posteriormente, se emitieron objeciones sobre la deuda y sobre las facturaciones de cada instalación, en conjunto con el monitoreo del consumo de cada predio. Como resultado, al 31 de julio de 2024 el DRNA cuenta con un crédito en factura por la cantidad de \$1,860,277.36 y otro crédito en proceso de transferencia por la cantidad de \$78,915.13. Ambos créditos ascienden a la cantidad de \$1,939,192.49 en balance a favor del DRNA con LUMA Energy.

De igual forma, al unísono se implementó el proceso de análisis con los servicios y las facturas de agua potable de la Autoridad de Acueductos y Alcantarillados (AAA). En enero del año 2023 la deuda del DRNA ascendía a \$4,749,564.98, incluyendo \$146,716.98 en multas administrativas por contadores sin registrar. Al 12 de septiembre del año 2023, la deuda totalizaba \$3,643,050.83. Con el propósito de que los servicios no se afectaran, el DRNA acordó firmar un Convenio para Plan de Pago con la AAA. El convenio se firmó por un término de dos (2) años. Sin embargo, logramos eliminar la deuda en diez (10) meses.

Cabe señalar que, se transfirieron y se eliminaron un total de veinticinco (25) cuentas de la factura de agua potable de la AAA, logrando una reducción en la facturación anual de \$481,231.79. Se procesaron objeciones sobre la deuda y sobre las facturaciones de cada instalación corroborando cada medidor, en conjunto con el



monitoreo del consumo de cada predio. Como resultado, al 31 de julio de 2024 el DRNA cuenta con un crédito en la factura de agua potable por la cantidad de \$758,687.65.

En síntesis, el análisis recurrente de las cuentas de agua potable y de energía eléctrica del DRNA, permitió la cancelación de un total de sesenta (60) medidores. Lo mencionado permite un ahorro anual sostenido de aproximadamente \$863,887.07. Cabe señalar que al 31 de julio de 2024 contamos con un total de **\$2,697,880.14** en crédito en las cuentas de ambas utilidades.

El monitoreo constante de las cuentas y del consumo por instalación nos ha permitido reducir en un 50% (\$2.4 millones) la facturación semestral en utilidades.

## 2. División de Bienes Inmuebles:

- a. Se adquirieron 92 parcelas adicionales de terreno para conservación para un total de 5,186,751.51 metros cuadrados (1,319.65 cuerdas).
- b. Se cumplió con la Certificación de Terrenos solicitada por el Cuerpo de Ingenieros del Ejército de los Estados Unidos (USACE) para el Proyecto de Control de Inundaciones del Río Puerto Nuevo para los siguientes contratos:
  - i. Contrato La Chuleta (Municipio de San Juan) – predio de terreno por 10 años con una cabida de 52.5587 cuerdas - necesaria para el depósito del material proveniente de las excavaciones y dragado realizado en el proyecto de control de inundaciones.
  - ii. Contrato #2 Reemplazo de los Puentes de la Ave. Roosevelt sobre el Río Puerto Nuevo - Certificación de Terrenos para el contrato de construcción ya subastado a Ferrovia Construction PR, LLC ascendente a \$150.7 millones.
- c. Para los proyectos del USACE bajo el Bipartisan Budget Act 2018 (BBA 2018) el costo de los proyectos, incluyendo la adquisición, son 100% federal por lo que estos costos incurridos por el DRNA son reembolsables una vez se someta la justificación requerida. Hasta el momento el DRNA ha sometido evidencia para reembolso de \$6,710,698.79, de los cuales hemos recibido aprobación por la cantidad de \$4,469,151.08.

## 3. División de Finanzas

- a. La unidad fiscal del DRNA ha logrado avances significativos en los últimos años, fortaleciendo su capacidad operativa y asegurando el cumplimiento de las normativas federales y locales. Estos logros son el resultado de un esfuerzo coordinado entre las diferentes divisiones de la unidad. A continuación, se detallan los principales logros alcanzados.
  - i. Cumplimiento del Single Audit de fondos federales

Se logró someter a tiempo el Single Audit de fondos federales para la última auditoría correspondiente al año fiscal 2023, conforme a los requisitos establecidos por la Ley de Auditoría Única de 1984 y las regulaciones del



Título 2 del Código de Regulaciones Federales (CFR) Parte 200, emitidas por la Oficina de Administración y Presupuesto (OMB). Este logro es particularmente significativo, ya que también se redujo la cantidad de señalamientos que se habían venido repitiendo en auditorías anteriores. Para lograrlo, se llevó a cabo una estrecha colaboración con los auditores externos y las diferentes áreas del DRNA, lo que permitió atender eficazmente las solicitudes y preocupaciones planteadas. Este proceso no solo mejoró la conformidad del Departamento con las normativas federales, sino que también resultó en refuerzo de los controles internos.

ii. Integración de áreas de trabajo para optimizar la colaboración

Otro logro destacable fue la unificación de las áreas de trabajo correspondientes a las divisiones de contabilidad, presupuesto, pre-intervención, y pagos dentro de la unidad fiscal. Esta reestructuración espacial se implementó con el objetivo de fomentar una mayor colaboración y cohesión entre los equipos, reconociendo que el éxito en estas áreas depende en gran medida de su capacidad para trabajar de manera interdependiente. Como resultado, se ha observado una mejora significativa en la eficiencia de los procesos y en la comunicación entre los componentes de la unidad fiscal, lo que ha permitido una respuesta más ágil y coordinada a las demandas operativas del Departamento.

iii. Mantenimiento del flujo de pagos sin atrasos pese a la falta de personal

Se ha logrado mantener al día el procesamiento de pagos a pesar de enfrentar una significativa falta de personal en la unidad fiscal. Este logro es especialmente notable dado el alto volumen de pagos que maneja el DRNA. El proceso requiere reunir una serie de documentos debidamente firmados, antes de poder generar el comprobante de pago. Históricamente, uno de los mayores desafíos ha sido asegurar que estos documentos pasen correctamente por el flujo de trabajo establecido, de manera que lleguen al área de finanzas para la emisión de los comprobantes. Anteriormente, las inconsistencias en este proceso causaban retrasos significativos, afectando la capacidad de la división de finanzas para completar los pagos oportunamente. Sin embargo, gracias a la mejora en la coordinación interna y a pesar de la escasez de personal, se ha logrado mantener el flujo de pagos sin atrasos.

iv. Implementación exitosa del Presupuesto Base Cero

Uno de los principales logros durante los últimos cuatro años ha sido la exitosa implementación y operación bajo el modelo de Presupuesto Base Cero, un proceso operativo de planificación y asignación presupuestaria que requiere justificar detalladamente cada partida desde cero. Este enfoque representó un desafío significativo en el informe de transición del 2020,





particularmente porque gran parte de las operaciones del DRNA dependen de ingresos propios o fondos especiales estatales, en lugar del Fondo General. A pesar de las dificultades iniciales, el Departamento ha logrado adaptarse a este modelo, operando eficazmente bajo el Presupuesto Base Cero durante cuatro años.

v. Facturación de renta por el uso de terrenos según el Reglamento 6769

Otro logro significativo ha sido la actualización de la facturación de renta por el uso de terrenos para edificaciones de comunicación en los bosques administrados por el DRNA, de acuerdo con el Reglamento 6769. En años anteriores, la escasez de personal había provocado retrasos acumulados en este proceso, afectando la generación de ingresos cruciales para la agencia. Sin embargo, a pesar de los recursos limitados y el considerable atraso inicial, se logró poner al día la facturación relacionada con este reglamento.

vi. Resolución del uso incorrecto del fondo 234 de Costos Indirectos para el pago de nómina

Durante el año fiscal 2025 se corrigió el uso indebido del fondo 234 de Costos Indirectos en el sistema FIMAS para el pago de nómina de empleados. El sistema de nómina RHUM, que es el principal para la gestión de nóminas del gobierno de Puerto Rico, no permite asignar empleados directamente a este fondo. Sin embargo, el sistema FIMAS de la otrora Junta de Calidad Ambiental (JCA) no estaba alineado con esta restricción y por mucho tiempo mantuvo empleados en el fondo 234. Este problema se resolvió recientemente al trasladar correctamente a los empleados afectados al fondo 111, cumpliendo así con las normativas del Departamento de Hacienda.

#### 4. División de Fondos Federales:

- a. Recobro de más de 69 millones de dólares en los últimos 4 años.
- b. Revisión del 100% de las propuestas para la solicitud de fondos federales sometidas a diferentes agencias federales asegurando corrección y cumplimiento con los requisitos de la agencia otorgante y del estado (Junta de Planificación).
- c. Desarrollo e implantación de procedimientos de operación estándar (SOP en diferentes áreas administrativas para garantizar el cumplimiento con el Título 2 del Código de Regulaciones Federales Parte 200 Subparte E Principios de Costos y asegurar que el costo de un bien o servicio es necesario y razonable (necessary and reasonable) y permitido (allowable) para cumplir con los objetivos del proyecto/propuesta para evitar señalamientos en futuras auditorias (Single Audits, Inspector General, etc.).
- d. Progreso significativo en el cumplimiento con las condiciones del Plan de Acción Correctiva impuesto por la NOAA y otras agencias federales.



- e. Integración del personal de la División de Fondos Federales y Oficina de Recursos Externos como una unidad de trabajo responsable de la planificación, monitoreo, y administración adecuada de los fondos federales.

#### 5. División de Servicios Generales

- a. Luego de más de 15 años, en diciembre de 2022 Se logró realizar trabajos de pintura exterior en el edificio que alberga la Oficina Central del DRNA, a un costo de **\$1,011,808.00**.
- b. Se logró el reacondicionamiento del edificio de estacionamientos multi pisos a un costo de **\$73,650.00** a finales del 2023.
- c. Durante el 2023 se realizaron reparaciones de los elevadores de Oficina Central del DRNA a un costo de **\$76,886.71**.
- d. Se actualizó el sistema de alarmas de incendios del Edificio: Este proyecto, que se completó en diciembre de 2023, tuvo un costo de **\$235,000.00**.
- e. Se incorpora el trámite de las reparaciones de los vehículos oficiales del DRNA a través de la **Plataforma PADAWAN** y **JEDI** de la Administración de Servicios Generales (ASG), eliminando así el uso de la forma 822.
- f. Comienzo de la Implementación de la Plataforma **Fast Fleet** – esta plataforma sustituye la presentación de documentación física a las Oficinas de la ASG, Área de Transporte, con el propósito de agilizar, optimizar, digitalizar y mejorar en la eficiencia de los servicios proporcionados por la ASG relacionados a la flota vehicular del DRNA.
- g. Adquisición de vehículos y equipos para la flota del DRNA (Ver Anejo 2b):
  - i. Se comienza el reemplazo y actualización de la flota vehicular del DRNA, logrando la adquisición de los siguientes equipos:

Descripción	Cantidad Adquirida		Inversión Aproximada	
	2020-2022	2022-2024	2020-2022	2022-2024
Vehículos Oficiales	18	119	\$852,454	\$5,574,215
Equipo Pesado	0	17	\$0.0	\$2,761,045
Embarcaciones	0	4	\$0.0	\$2,761,045
Subtotales	18	140	\$852,454	\$9,330,629

## VI. Asuntos Pendientes

### 1. General:

- a. Plan de Clasificación y Retribución
  - i. Cabe señalar que la implementación del Plan de Clasificación y Retribución que cubre a los empleados del DRNA conllevó la clasificación de varios puestos a funciones de supervisión, por lo cual queda por aclarar dicha situación para poder promover una supervisión efectiva de las operaciones en el DRNA. (Aclarar Puestos Gerenciales y de las Unidades Apropriadas)
- b. Mejoras Permanentes



- i. Culminar el proceso de subasta con la ASG para realizar las mejoras concernientes a las facilidades sanitarias (baños) en el edificio de la Oficina Central del DRNA.
- c. Dado a la gran cantidad de documentos generados y manejados en el DRNA se hace imperativo culminar el proceso de reclutamiento de la posición de Administrador(a) de Documentos Públicos.

## 2. Por División

### a. División de Bienes Inmuebles (DBI):

#### i. Reclutamiento de personal

La DBI es la responsable de llevar a cabo el proceso de adquisición de terrenos en el DRNA, pero también es apoyo a otras divisiones, oficinas o áreas programáticas del DRNA.

- ii. Definir la responsabilidad del trámite y monitoreo de los contratos de arrendamiento de las oficinas del DRNA en propiedad de privados y de las oficinas pertenecientes al DRNA que se encuentran ocupadas. La DBI fue creada con la intención de tener un Técnico Legal que se hiciera cargo de los documentos legales que se tramitan dentro del proceso de adquisición de bienes inmuebles. Si se recluta este personal, se puede asignar también el desarrollo y monitoreo de estos contratos de arrendamiento que por muchos años ha creado problemas de fiscalización y pagos atrasados a los arrendadores.
  - 1. Revisar Contratos de Arrendamiento de Facilidades del DRNA, incluyendo las de la otrora ADS (estaciones de trasbordo, miniestaciones de trasbordo, etc.).
- iii. Actualmente se han tramitado y se encuentran pendiente los Contratos de Arrendamiento en la Oficina de Asuntos Legales dando pie a que caigamos nuevamente en una situación de mora o cancelación de contratos de:
  - 1. Oficina Regional de Mayagüez
  - 2. Oficina Regional de Humacao
  - 3. Oficina Regional de Arecibo (JCA)
  - 4. Laboratorio de Investigaciones Ambientales
- iv. Aumento del tope de la cuenta de ingresos y desembolsos 245 para que los reembolsos pendientes de recibir de parte del USACE por concepto de adquisición de terrenos bajo el BBA 2018. De no aprobarse el aumento de este tope por parte de la Junta de Control Fiscal, los fondos disponibles para la adquisición se agotarán y no tendríamos disponibles el respaldo de los fondos de dicha cuenta para poder continuar con el proceso de adquisición.

### b. División de Finanzas:

A continuación, se detallan los temas que, a nuestro entender, deben ser priorizados por la gerencia entrante para asegurar la estabilidad y el éxito a largo plazo del DRNA.

- i. Mejora de los procesos presupuestarios



La División de Presupuesto desempeña un papel fundamental en las actividades del DRNA. A pesar del trabajo realizado, queda pendiente buscar eficiencias operacionales adicionales y reforzar los controles internos. Esto es crucial para garantizar una asignación de recursos más precisa y una gestión financiera que responda mejor a las necesidades estratégicas del DRNA.

ii. Single Audit 2024

El Single Audit del año fiscal 2024 representa un reto importante para la nueva administración. Es esencial mantener el impulso logrado en la auditoría anterior y asegurar que se cumpla con la fecha límite del 31 de marzo de 2025. Aunque se espera que uno de los señalamientos del año pasado permanezca sin resolver debido a la dependencia de la implementación del sistema ERP del Departamento de Hacienda, es fundamental que no resurjan los problemas previamente abordados, como el señalamiento sobre el inventario de activos fijos.

iii. Asignación de fondos FEMA de la Autoridad de Desperdicios Sólidos (ADS)

Un asunto pendiente crucial es la resolución de la asignación de fondos provenientes de la Agencia Federal para el Manejo de Emergencias (FEMA), originalmente destinados a la otrora Autoridad de Desperdicios Sólidos (ADS), ahora integrada al DRNA según la Ley 171 de 2018. La ADS contaba con aproximadamente \$4 millones en efectivo relacionados a un proyecto aprobado por FEMA. Al consolidarse con el DRNA, estos fondos fueron transferidos al Departamento de Hacienda. Es necesario confirmar con FEMA y las agencias locales pertinentes, como la Oficina de Gerencia y Presupuesto (OGP), si dichos fondos deben ser devueltos o pueden utilizarse para completar el proyecto en cuestión.

iv. Implementación del sistema ERP

La colaboración con el Departamento de Hacienda en la implementación del sistema Enterprise Resource Planning (ERP) es otro asunto pendiente que requiere atención continua. Este sistema busca centralizar los sistemas fiscales y de contabilidad de las entidades gubernamentales de Puerto Rico, facilitando el acceso a la información financiera y agilizando los procesos para la preparación y emisión de estados financieros auditados. Aunque la implementación inicial estaba programada para el 1 de julio de 2024, el proyecto ha sufrido retrasos, y actualmente se sigue trabajando en la validación de datos y el envío de tablas de conversión. Es esencial que el DRNA continúe colaborando activamente para cumplir con los plazos revisados y asegurar una transición exitosa hacia este nuevo sistema.

v. Resolución del problema con la Colecturía Virtual tras el ataque cibernético a la Junta de Calidad Ambiental (JCA)



Finalmente, otro asunto pendiente es la resolución del problema surgido tras el ataque cibernético a la otrora Junta de Calidad Ambiental (JCA), que resultó en la eliminación del uso de la plataforma Colecturía Virtual como método de recaudo. Es necesario trabajar con el Departamento de Hacienda para restaurar esta funcionalidad para la JCA, asegurando que el DRNA cuente con un método eficaz y seguro para la recaudación de fondos, minimizando cualquier impacto adverso en las operaciones financieras del Departamento.

**c. División de Fondos Federales (DFF):**

- i. Establecer que la División de Fondos Federales es la oficina enlace entre el DRNA y las agencias federales y todas las solicitudes de fondos federales incluyendo modificaciones a las existentes deben ser revisadas por esta División antes de ser sometidas a las agencias federales.
- ii. Formalizar la integración de la División de Fondos Federales y Oficina de Recursos Externos como unidad de trabajo y definir la Secretaría u Oficina que va a estar asignada conforme al organigrama aprobado por la OGP.
- iii. Implementación del sistema de contabilidad central que garantice cumplimiento con los requisitos del 2 CFR Parte 200.
- iv. Emitir comunicaciones escritas para notificar al personal administrativo y líderes de proyecto sobre cambios en procedimientos y toma de decisiones relacionadas con el manejo de fondos federales.
- v. Proveer adiestramientos al personal que labora con fondos federales.

**d. División de Servicios Generales (DSG):**

- i. Remodelación de los baños del edificio de la Oficina Central a un costo estimado de **\$774,500.00**, este proyecto se enviará a subasta en las próximas semanas.
- ii. Mudanza de la Oficina Marítima del Cuerpo de Vigilantes de Ponce al nuevo local.
- iii. Realización de un inventario global de todos los activos fijos de la agencia.
- iv. Terminar el inventario de vehículos y el decomiso de éstos que ya han llegado a su término de vida útil.

Estos proyectos destacan la labor continua de la Oficina de Servicios Generales en la mejora de las instalaciones y la optimización de los recursos del DRNA.

- v. Completar el proceso de la adquisición de:
  1. 2 embarcaciones de 32 pies a un costo de **\$1,199,136.00**
  2. 1 embarcación de 36 pies a un costo de **\$589,938.00**
  3. 2 Chevrolet Silverado a un costo de **\$143,740**

## VII. Situación Financiera



- B. Presupuesto OGP4 – Por Programa y Agencia Agrupación Junta Aprobado 2024 - Anejo 4
- C. Single Audit 2020 - Anejo 5
- D. Single Audit 2021 - Anejo 6
- E. Single Audit 2022 - Anejo 7
- F. Single Audit 2023 - Anejo 8

## VIII. Inventario

### A. Bienes del DRNA

Según establece la Ley Núm. 171 de 2 de agosto de 2018, *“Ley para Implementar el “Plan de Reorganización del Departamento de Recursos Naturales y Ambientales de 2018”, Sección 1. — Propósito y alcance. - Esta Ley tiene el propósito de ejecutar y dar cumplimiento al Plan de Reorganización del Departamento de Recursos Naturales y Ambientales de 2018 (en adelante, “Plan”) adoptado al amparo de la Ley 122-2017, el cual transfiere, agrupa y consolida en el Departamento de Recursos Naturales y Ambientales (en adelante, “Departamento”), facultades, funciones, servicios y estructuras de la Junta de Calidad Ambiental (en adelante “JCA”), la Autoridad de Desperdicios Sólidos (en adelante “ADS”) y el Programa de Parques Nacionales adscrito al Departamento de Recreación y Deportes, (en adelante “Programa de Parques Nacionales”), a los fines de agilizar los trámites, compartir recursos gubernamentales, lograr ahorros y viabilizar la externalización de ciertas funciones o servicios.*

- a. Bienes Inmuebles – Anejo 1
- b. Bienes Muebles (Equipo) – Anejo 2a
- c. Bienes Muebles (Vehículos) – Anejo 2b
- d.

## IX. Pólizas de Seguro

- A. Ver Anejo 9



GOBIERNO DE PUERTO RICO  
DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES

# SECRETARÍA AUXILIAR DE ADMINISTRACIÓN

## DIVISIÓN DE BIENES INMUEBLES

### Informe de Transición 2024

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**Preparado por:**

**Mabel C. Rivera Sanabria – Directora**

Diciembre 2022

Revisado Agosto 2024

Inventario de  
Bienes  
Inmuebles del  
Departamento  
de Recursos  
Naturales y  
Ambientales

# RESUMEN DE ADQUISICIONES

<b>Inventario al 2008</b>	1,139 parcelas
Metros Cuadrados	259,380,000.00
Cuerdas	65,993.28
<b>2008-2014</b>	149 parcelas adic.
Metros cuadrados	22,700,898.23
Cuerdas	5,775.72
<b>2014-2024</b>	158 parcelas adic.
Metros Cuadrados	15,399,971.97
Cuerdas	3,918.17
<b>2020-2024</b>	92 parcelas
Metros Cuadrados	5,186,751.51
Cuerdas	1,319.65
<b>TOTAL AL 2024</b>	<b>77,006.82</b>
	cuerdas de terreno



Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades  
BOSQUE ESTATAL DE BOQUERON

Código	Numero de Catastro	Municipio	Titulandad	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Numero Escritura	Descripción Corta	Cubida en m2	Proyecto
BBQ-1	380-000-003-12-000	CABO ROJO	DRNA	\$ 4,015.00	3030	131-134-205	1440	8	SAN GERMAN	12/20/1995	KEF-95-552	BARRIO BOQUERON PARCELA A-1	51,101.90	B.E. BOQUERON
BBQ-2	380-000-004-08-001	CABO ROJO	DRNA	4,000.00	73	15	2730	1	SAN GERMAN	12/20/1995	KEF-95-552	BARRIO BOQUERON PARCELA NUM A-2	50,868.36	B.E. BOQUERON
BBQ-3	380-000-008-02-000	CABO ROJO	DRNA	24,265.00	170	169	4526	2 Y 3	SAN GERMAN	12/20/1995	KEF-95-552	BARRIO BOQUERON PARCELA NUM A-4	308,869.70	B.E. BOQUERON
BBQ-4	55-11-307-000-010-02	CABO ROJO	ELA-FR	-	32	127	1522	1	SAN GERMAN	7/11/1902	ISLOTE MONTECLOS	1,102,461.52	B.E. BOQUERON	
BBQ-5	55-11-307-000-005-01	CABO ROJO	ELA-FR	5,200.00	133	23	4233	1	SAN GERMAN	4/12/1902	ISLOTE MONTECLOS	3,830.40	B.E. BOQUERON	
BBQ-6	55-10-380-000-001-02	CABO ROJO	PUERLO DE PR	5,000.00	102	74	3416	1	SAN GERMAN	7/11/1902	ISLA MATA DE LA GATIA	1,792.26	B.E. BOQUERON	
BBQ-7	57-01-005-000-008	LAJAS	ELA-FR	13,800.00	88	21	3589	1	SAN GERMAN	3/13/1981	CAVO COLLADO	595.01	B.E. BOQUERON	
BBQ-8-X	57-08-425-000-002-01	LAJAS	ELA-FR	4,800.00	99	8	3593	2DA	SAN GERMAN	7/11/1902	CAVO ENRIQUE	285.97	B.E. BOQUERON	
BBQ-9-X	57-08-425-000-002-01	LAJAS	ELA-FR	4,800.00	89	8	3593	1	SAN GERMAN	7/11/1902	ISLOTE CUEVA AYALA Y LA PLAYA DE LA PITAJAYA	4,094,529.56	B.E. BOQUERON	
BBQ-10-X	57-12-425-00-002-01	LAJAS	ELA-FR	4,800.00	21	152	1080	1	SAN GERMAN	07/10/02	PARCELA DE MANGLAES DENOMINADAMANGLAES	332,786.68	B.E. BOQUERON	
BBQ-11-X	55-08-425-000-010-01	CABO ROJO	PUERLO DE PR	45,504.00	34	146	1604	1	SAN GERMAN	04/17/16	PARCELA DE MANGLAES RADICADA EN BO. BOQUERON	3,657,666.38	B.E. BOQUERON	
BBQ-12-X	55-08-425-000-010-01	CABO ROJO	PUERLO DE PR	45,504.00	34	146	1604	1	SAN GERMAN	04/17/16	BARRIO RIO BOQUERON	55,030.76	B.E. BOQUERON	
BBQ-13-X	424-000-005-15-000	CABO ROJO	DRNA	45,504.00	552	228	21,278	1	SAN GERMAN	28/12/2008	BARRIO BOQUERON	286,611.25	DENTRO DEL REFUGIO DE VIDA SILVESTRE	
												METROS CUADRADOS	9,964,777.40	
												CUERDAS	4,650.98	

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades  
**BOSQUE ESTATAL CERRILLOS**

Código	Número de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número		Descripción Corta	Cubierta en m <sup>2</sup>	Proyecto
											Escritura	Escritura			
BCE-1	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	729.71	BE. CERRILLOS	
BCE-2	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	237.39	BE. CERRILLOS	
BCE-3	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	942.96	BE. CERRILLOS	
BCE-4	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	210.46	BE. CERRILLOS	
BCE-5	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	59,820.00	BE. CERRILLOS	
BCE-6	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	19,023.00	BE. CERRILLOS	
BCE-7	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	7,297.13	BE. CERRILLOS	
BCE-8	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	440.85	BE. CERRILLOS	
BCE-9	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	79,089.89	BE. CERRILLOS	
BCE-10	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	1,426.32	BE. CERRILLOS	
BCE-11	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	1,426.32	BE. CERRILLOS	
BCE-12	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	961.71	BE. CERRILLOS	
BCE-13	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	47,557.72	BE. CERRILLOS	
BCE-14	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	961.74	BE. CERRILLOS	
BCE-15	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	257,283.32	BE. CERRILLOS	
BCE-16	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	3,930.39	BE. CERRILLOS	
BCE-17	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	1,864.77	BE. CERRILLOS	
BCE-18	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	2,242.19	BE. CERRILLOS	
BCE-19	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	430.00	BE. CERRILLOS	
BCE-20	PONCE	PONCE							PONCE			BARRIO MARAGUEZ	430.00	BE. CERRILLOS	

\$

METROS CUADRADOS 484,710.85

CUERDAS 123.32

RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
 Departamento de Recursos Naturales y Ambientales  
 Inventario de Propiedades

BOSQUE ESTATAL CONSERVACION DEL KARSO

Código	Numero de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripcion	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BCK-1	076-000-002-04-000	ARECIBO	DRNA	\$ 125,000.00	157	179	1768	32	ARECIBO I	2/27/2006	6	BARRIO HATO VIEJO	530,603.54	B.E. CONSERVACION KARSO
BCK-2	076-000-003-03-000	ARECIBO	DRNA	90,000.00	34	105	930	14	ARECIBO I	2/27/2006	7	BARRIO TANAMA	388,480.40	B.E. CONSERVACION KARSO
BCK-3	105-000-004-03	ARECIBO	DRNA	159,700.00	198	142	6410	21	ARECIBO I	9/12/2006	9	BARRIO ARROZAL	627,696.13	B.E. CONSERVACION KARSO
BCK-4	135-000-002-13-901	ARECIBO	DRNA	183,200.00	333	36	6339	26	ARECIBO I	12/21/2004	390	BARRIO SABANA HOYOS PARCELA A	1,819,674.90	B.E. CONSERVACION KARSO
BCK-5	135-000-003-13-998	CAJALES	DRNA	30,000.00	127	110	6030	10	MANATI	12/21/2004	390	BARRIO FRONTON YANES PARCELA B	298,710.14	B.E. CONSERVACION KARSO
BCK-6		ARECIBO	DRNA	123,000.00	157	179	1768	32	ARECIBO I	8/30/2003	548	BARRIO HATO VIEJO	530,603.54	B.E. CONSERVACION KARSO

\$ 710,900.00

METROS CUADRADOS 4,195,769.65

CUERDAS 1,067.52

RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE DE CEIBA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BDC-1		CEIBA							7/2/1994	2	Terrenos federales conocidas como "El Corcho" (Punta Figueras Tract 1) del Barrio Los Machos, transferidos mediante "Deed"	667,731.31	BOSQUE DE CEIBA

\$ -

METROS CUADRADOS  
CUERDAS

667,731.31  
169.89

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL DE GUANICA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BGU-1	59-07-428-000-005-001	GUANICA	\$ 330,000.00	21	191	116	21	SAN GERMAN	10/28/01	KEF-00-317	BARRIO MONTALVA "SALINAS DEL PASILLO"	957,049.93	B.E. GUANICA
BGU-2	408-000-007-02-998	YAUCO	145,000.00	84	96	3416	4	PONCE	01/17/01	KEF-01-001	BARRIO BARINA PARCELA PHM-01	250,932.46	B.E. GUANICA
BGU-3	407-000-009-14-000	GUANICA	308,500.00	18	154	512	8	SAN GERMAN	01/16/01	KEF-01-004	BARRIO CARENERO	327,127.89	B.E. GUANICA
BGU-4	408-000-008-12-998	YAUCO	348,200.00	177	208	1353	2	PONCE	02/01/01	KEF-01-045	BARRIO BARINAS PARCELA MLC-01	547,494.71	B.E. GUANICA
BGU-5	59-04-430-000-001-11-000	GUANICA	143,700.00	88	162	3452	2	SAN GERMAN	06/06/01	KEF-01-182	BARRIO CARENERO PARCELA 17	7,870.00	B.E. GUANICA
BGU-6	59-04-430-000-001-10-000	GUANICA	467,800.00	123	200	4627	2	SAN GERMAN	05/01/01	KEF-01-0183	BARRIO CARENERO PARCELA 18	22,817.00	B.E. GUANICA
BGU-7	430-000-001-12-000	GUANICA	183,800.00	162	88	3452	1	SAN GERMAN	05/21/03	12	BARRIO CARENERO	8,965.21	B.E. GUANICA
BGU-8	407-000-09-005-000	GUANICA	60,800.00	53	134	1572	1	SAN GERMAN	09/21/89	21	BARRIO CARENERO	36,865.60	B.E. GUANICA
BGU-9	407-000-09-005-000	GUANICA	60,800.00	53	112	1569	1	SAN GERMAN	07/22/03	22	PARCELA 100-00	33,629.97	B.E. GUANICA
BGU-10		GUANICA	958,675.00	11	113	313	1	SAN GERMAN	11/02/04	KEF-04-110	PARCELA PROVIDENCIA (LA JUNGLA)	733,596.24	B.E. GUANICA
BGU-11-X		GUANICA	-	40	136	2358	1	PONCE II	06/22/15	2	BARRIO MANIEL	786,079.32	B.E. GUANICA
BGU-12-X		GUANICA	-	40	123	2357	1	PONCE II	07/31/41	23	CANO GORDA DE YAUCO	197,345.21	B.E. GUANICA
BGU-13-X		GUANICA	-	88	100	325	1	SAN GERMAN	11/09/89	14	BARRIOS GUANICA, BARINA BAJA Y BARINA ALTA	20,404,143.00	B.E. GUANICA
BGU-14		GUANICA	-	88	100	325	1	SAN GERMAN	09/02/08	14	BARRIO BARINAS	113,457.58	B.E. GUANICA
BGU-15	407-000-009-09-000	GUANICA	90,500.00	53	141	1573	1	SAN GERMAN	02/04/90	3	BARRIO CARENERO	40,281.40	B.E. GUANICA
BGU-16		GUANICA	730,000.00	141	124	4790	1	YAUCO		136	BARRIO BARINAS, LAS ARENAS O PUNTA BALLENAS	580,697.30	B.E. GUANICA
BGU-17	430-000-001-19-000	GUANICA	120,000.00	141	100	4789	1	SAN GERMAN	09/27/22	135	BARRIO CARENERO, URB. EL PITIRRE (MARIO SORIANO)	78,600.00	B.E. GUANICA
BGU-18	408-000-009-01	GUAYANILLA	150,000.00	157	118	5787	1	SAN GERMAN	11/14/22	158	BARRIO BOCA - CELIA ESTHER ACOOSTA	13,067.64	B.E. GUANICA
BGU-19	407-000-009-22-000 (FINCA PRINCIPAL)	GUANICA	27,000.00	198	142	6700	1	SAN GERMAN	02/09/23	22	BARRIO BOCA - ESCR. SEGRREGACION	173,465.94	B.E. GUANICA
BGU-20	407-000-009-22-000 (FINCA PRINCIPAL)	GUANICA	27,000.00	198	142	6700	1	SAN GERMAN	02/09/23	22	BARRIO CARENERO - LOTE 2 SUCU, RAFAEL GUTIERREZ	33,846.08	B.E. GUANICA

METROS CUADRADOS 25,367,914.69

CUERDAS 6,454.28

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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE DEL PUEBLO

Código	Numero de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Certa	Cabida en m <sup>2</sup>	Proyecto
BPP-1	ADJUNTAS	HECTOR L.SANTIAGO	\$ 72,622.00	121	206	4642	UTUADO	UTUADO	05/20/03	14	BARRIO VEGAS ARRIBA PARCELA 1	71,373.81	B. DEL PUEBLO	
BPP-2	ADJUNTAS	HECTOR L.SANTIAGO	1,778.00	121	206	4642	UTUADO	UTUADO	05/20/03	14	BARRIO VEGAS PARCELA 3	1,746.83	B. DEL PUEBLO	

\$ -

METROS CUADRADOS

73,120.44

18.60

CUERDAS

18.60

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL AGUIRRE

Código	Numero de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BAG-1		SALINAS	ELA	\$ 516,332.00	160	136	5791	1	GUAYAMA	01/08/82	1	BARRIO AGUIRRES FINCA "LUGO VINA"	4,509,740.96	B.E. AGUIRRE
BAG-2		SALINAS	DRNA	1.00	102	223	3408	1	GUAYAMA	06/09/04	6	BARRIO AGUIRRE HACIENDA AGUIRRE "A"	106,132.55	B.E. AGUIRRE
BAG-3		SALINAS	DRNA	457,814.00	67	113	509	1	GUAYAMA	12/31/04	24	PREDIO "E", BATEY CENTRAL AGUIRRE "A"	100,976.36	B.E. AGUIRRE
BAG-4		SALINAS	DRNA	1,442.00	67	113	509	1	GUAYAMA	12/31/04	24	BARRIO AGUIRRE HACIENDA AGUIRRE	8,096.34	B.E. AGUIRRE
BAG-5		SALINAS	DRNA	275,044.00	102	223	3408	1	GUAYAMA	12/31/04	24	BARRIO AGUIRRE HACIENDA AGUIRRE	303,451.48	B.E. AGUIRRE
BAG-6	441-000-008-16-000	GUAYAMA	DRNA	\$ 2,000,000.00	314	278	10,451	2	GUAYAMA	03/30/17	1	BARRIO JOBOS (Cesión PRIDCO)	137,563.84	B.E. AGUIRRE
				<b>\$ 3,250,633.00</b>										

METROS CUADRADOS 5,165,961.52

CUERDAS 1,314.36

Valor del terreno cedido (no compraventa)

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

## BOSQUE ESTATAL CAMBALACHE

Código	Número de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
BC-1	055-000-003-02-990	BARCELONETA	DRNA	\$ 50,000.00	461	36	996	25	MANATI	7/13/1995	3	BARRIO MANATI ABAJO PARCELA DE TERRENO	392,235.92	B.E. CAMBALACHE
BC-2	06-078-000-001-19-000	ARECIBO	DRNA	\$ 420,000.00	1027	1	5,230	34	ARECIBO	20/02/2009	9	BARRIO SABANA HOYOS, PARCELA A (007-01)	297,815.4	B.E. CAMBALACHE
BC-3		ARECIBO	DRNA	\$ 28,000.00	900	145	39,148	1	ARECIBO I	10/28/2008	89	BARRIO SABANA HOYOS, PARCELA B (007-02)	16,456.87	B.E. CAMBALACHE
BC-4		ARECIBO	DRNA	\$ 41,345.00	892	295	38,058		ARECIBO I	10/28/2008	89	BARRIO SABANA HOYOS, PARCELA C (009-01)	62,497.76	B.E. CAMBALACHE
BC-5		ARECIBO	DRNA	\$ 102,520.00	901	245	39,228		ARECIBO I	10/28/2008	89	BARRIO SABANA HOYOS, PARCELA C (009-01)	100,087.27	B.E. CAMBALACHE
				\$ 641,865.00								METROS CUADRADOS	869,091.21	
												CUERDAS	221.12	





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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL DE VEGA

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
BEV-1		Vega Alta							1952		Predio 2 según plano	795,057.48	B.E. DE VEGA
BEV-2		Vega Alta							1952		Predio 3A según plano	209,099.20	B.E. DE VEGA
BEV-3		Vega Alta							1952		Predio 3B según plano	373,598.44	B.E. DE VEGA
BEV-4		Vega Alta							1952		Predio 4 según plano	309,662.52	B.E. DE VEGA
BEV-5		Vega Alta							1952		Predio 5 según plano	1,304,947.37	B.E. DE VEGA
BEV-6		Vega Alta							22/07/2015	2	Predio 6 según plano	1,147,100.09	B.E. DE VEGA
	082-000-005-50					870					Finca Las Orquídeas (Agrupación de	1,555,959.71	Mitigación de Cemex
	082-000-006-24	Vega Alta	\$2,268,910.49			8,337					Finca 870, 8,337, 869, 479)	530,984.26	m/c
	082-000-005-24					869						345,008.43	m/c
	082-000-005-25					479						337,388.29	m/c
												343,399.05	m/c
												5,695,422.80	

METROS CUADRADOS

CUERDAS

1,449.07

Ver en Donaciones Valor de la donación

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

## BOSQUE ESTATAL SUSUA

Código	Numero de Catastro	Municipio	Titular	Precio	Tomo	Folio	Fincas	Inscripción	Registro de la Propiedad	Fecha	Numero	Descripción Corta	Cabida en m <sup>2</sup>	Cabida en cuerdas	Proyecto
BSU-1-X		YAUCO	PUEBLO DE PR	\$	95	240	3700	2	PONCE II	02/17/43	3	BARRIO COLLORES	343,123.92	87.50	BE. SUSUA
BSU-2-X		YAUCO	PUEBLO DE PR	-	90	131	3551	2	PONCE II	02/17/43	3	BARRIO COLLORES	341,119.42	87.79	BE. SUSUA
BSU-3-X		YAUCO	PUEBLO DE PR	-	89	242	3528	3	PONCE II	02/17/43	3	BARRIO ALMACIGO ALTO	313,960.36	73.88	BE. SUSUA
BSU-4-X		YAUCO	PUEBLO DE PR	-	91	236	3584	2	PONCE II	02/17/43	3	BARRIO COLLORES	325,751.96	82.86	BE. SUSUA
BSU-5-X		YAUCO	PUEBLO DE PR	-	89	226	3537	2	PONCE II	02/17/43	3	BARRIO COLLORES	130,960.93	33.52	BE. SUSUA
BSU-6-X		YAUCO	PUEBLO DE PR	-	94	44	3650	2	PONCE II	02/17/43	3	BARRIO COLLORES	276,307.12	70.30	BE. SUSUA
BSU-7-X		YAUCO	PUEBLO DE PR	-	94	123	3661	2	PONCE II	02/17/43	3	BARRIO FRALLES	134,812.72	34.30	BE. SUSUA
BSU-8-X		YAUCO	PUEBLO DE PR	-	88	151	3510	2	PONCE II	02/17/43	3	BARRIO ALMACIGO BAJO	2,916,199.59	741.96	BE. SUSUA
BSU-9-X		YAUCO	PUEBLO DE PR	-	90	166	3554	3	PONCE II	02/17/43	3	BARRIO RANCHERAS	77,350.28	19.68	BE. SUSUA
BSU-10-X		YAUCO	PUEBLO DE PR	-	93	55	3620	3	PONCE II	02/17/43	3	BARRIO COLLORES Y RANCHERAS	1,446,387.20	368.00	BE. SUSUA
BSU-11-X		YAUCO	PUEBLO DE PR	-	90	159	3553	3	PONCE II	02/17/43	3	BARRIO COLLORES	221,124.31	56.26	BE. SUSUA
BSU-12-X		YAUCO	PUEBLO DE PR	-	87	54	1981	13	PONCE II	02/17/43	3	BARRIO RANCHERAS Y FRALLES	2,927,872.88	744.93	BE. SUSUA
BSU-13-X		YAUCO	PUEBLO DE PR	-	87	153	3264	4	PONCE II	02/17/43	3	BARRIO RANCHERAS	12,498.68	3.18	BE. SUSUA
BSU-14-X		YAUCO	PUEBLO DE PR	-	95	232	3699	2	PONCE II	02/17/43	3	BARRIO RANCHERAS Y FRALLES	121,527.97	30.92	BE. SUSUA
BSU-15-X		YAUCO	PUEBLO DE PR	-	75	60	3265	4	PONCE II	02/17/43	3	BARRIO RANCHERAS	10,258.35	2.81	BE. SUSUA
BSU-16-X		YAUCO	PUEBLO DE PR	-	75	90	3270	4	PONCE II	02/17/43	3	BARRIO RANCHERAS	16,389.77	4.17	BE. SUSUA
BSU-17-X		SABANA GRANDE	PUEBLO DE PR	-	40	236	1400	2	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	257,401.90	65.49	BE. SUSUA
BSU-18-X		SABANA GRANDE	PUEBLO DE PR	-	40	220	1398	3	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	499,514.54	127.09	BE. SUSUA
BSU-19-X		SABANA GRANDE	PUEBLO DE PR	-	39	229	1399	3	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	35,059.17	8.92	BE. SUSUA
BSU-20-X		SABANA GRANDE	PUEBLO DE PR	-	39	247	932	7	SAN GERMAN	02/17/43	3	BARRIO RINCON	92,993.27	23.66	BE. SUSUA
BSU-21-X		SABANA GRANDE	PUEBLO DE PR	-	35	17	325	11	SAN GERMAN	02/17/43	3	BARRIO TORRE	110,483.55	28.11	BE. SUSUA
BSU-22-X		SABANA GRANDE	PUEBLO DE PR	-	41	72	1281	3	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	180,208.84	45.85	BE. SUSUA
BSU-23-X		SABANA GRANDE	PUEBLO DE PR	-	43	222	1408	3	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	145,346.20	36.98	BE. SUSUA
BSU-24-X		SABANA GRANDE	PUEBLO DE PR	-	43	222	1412	7	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	120,073.72	30.55	BE. SUSUA
BSU-25-X		SABANA GRANDE	PUEBLO DE PR	-	28	4	1094	3	SAN GERMAN	02/17/43	3	BARRIO LA TORRE	30,899.02	7.86	BE. SUSUA

METROS CUADRADOS 11,087,615.27CUERDAS 2,820.99

Confirmadas con el  
plano de mensura

RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
 Departamento de Recursos Naturales y Ambientales  
 Inventario de Propiedades

BOSQUE ESTATAL GUAJATACA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
BGL-1-X		ISABELA	\$ -	56	66	102	14	AGUADILLA	02/17/43	6	BARRIO PLANAS, LLANAS Y GALATEO ALTO	7,474,677.51	B.E. GUAJATACA
BGL-2-X		ISABELA	-	46	186	2713	15	AGUADILLA	02/17/43	6	BARRIO PLANAS	182,213.35	B.E. GUAJATACA
BGL-3-X		ISABELA	-	57	195	322	1	AGUADILLA	02/17/43	6	BARRIO LLANADAS	70,747.20	B.E. GUAJATACA
BGL-4-X		ISABELA	-	46	115	2696	3	AGUADILLA	02/17/43	6	BARRIO PLANAS	121,842.40	B.E. GUAJATACA
BGL-5-X		ISABELA	-	38	149	1290	8	AGUADILLA	02/17/43	6	BARRIO PLANAS Y GALATEO ALTO	1,273,842.64	B.E. GUAJATACA
METROS CUADRADOS												9,123,323.10	
CUERDAS												2,321.22	

## RESUMEN

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

## BOSQUE ESTADAL GUILARTE

Código	Número de Catastro	Municipio	Título	Precio	Tomo	Folio	Fmca	Inscripción	Registro de la Propiedad	Fecha	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
BG-1	34-290-000-005-08-001	ADJUNTAS	ELA	\$ 304,200.00	163	242	242		UTUADO	11/05/04	KEF-04-1106	BARRIO SALTILLO PARCELA 01	634,342.89	BE GUILARTE
BG-2	034-290-000-003-09-901	ADJUNTAS	ELA	635,775.00	202	294	16	10	UTUADO	11/05/05	KEF-04-1108	BARRIO SALTILLO FINCA OLIMPIA	1,349,800.72	BE GUILARTE
BG-3		YAUCCO	Hacienda Mogotes	39,700.00	77	150	3081	6	PONCE II	03/30/00		BARRIO SIERRA ALTA HACIENDA MOGOTES "A"	311,728.19	BE GUILARTE
BG-4		YAUCCO	Hacienda Mogotes	83,300.00	77	150	5154	6	PONCE II	03/30/00		BARRIO SIERRA ALTA HACIENDA MOGOTES "B"	644,541.95	BE GUILARTE
BG-5		ADJUNTAS	Corp Desarrollo Rural de PR	21,000.00	175	180	6616	2	UTUADO	03/30/00		BARRIO GUAYO	254,272.91	BE GUILARTE
BG-6		ADJUNTAS		29,000.00	188	135	6616	2	UTUADO	03/30/00		BARRIO GUILARTE HACIENDA LA NUEZ "A"	56,775.39	BE GUILARTE
BG-7		ADJUNTAS		7,500.00	188	135	6616	2	UTUADO	03/30/00		BARRIO GUILARTE HACIENDA LA NUEZ "B"	895,425.97	BE GUILARTE
BG-8	61-314-000-005-02-000	ADJUNTAS	DRNA	319,000.00	197	43	1535		PONCE II	02/26/04	33	BARRIO GUILARTE	785,080.00	BE GUILARTE
BG-9	34-289-000-005-02-001	ADJUNTAS		215,000.00	25	54	1177	13	UTUADO	03/30/00	172	BARRIO BARREAL	1,215,997.00	BE GUILARTE
BG-10		ADJUNTAS		145,000.00	79	215	2629	9	PONCE II	06/09/43	11	BARRIO JAGUA	1,087,541.68	BE GUILARTE
BG-11X		ADJUNTAS	El Pueblo de PR	-	44	215	1659	22	PONCE II	06/09/43	11	BARRIO JAGUA	1,453,248.62	BE GUILARTE
BG-12X		ADJUNTAS	El Pueblo de PR	-	44	215	1659	9	PONCE II	06/09/43	11	BARRIO JAGUA	150,455.72	BE GUILARTE
BG-13X		ADJUNTAS	El Pueblo de PR	-	36	178	1352	4	PONCE II	06/09/43	11	BARRIO DE JAGUA-PASTO	945,339.81	BE GUILARTE
BG-14X		ADJUNTAS	El Pueblo de PR	-	36	178	1352	4	PONCE II	06/09/43	11	BARRIO JAGUA PASTO	150,455.72	BE GUILARTE
BG-15X		ADJUNTAS	El Pueblo de PR	-	36	178	1354	4	PONCE II	06/09/43	11	BARRIO JAGUA PASTO	704,052.56	BE GUILARTE
BG-16X		ADJUNTAS	El Pueblo de PR	-	38	66	1363	4	PONCE II	06/09/43	11	BARRIO JAGUA-PASTO	300,959.73	BE GUILARTE
BG-17X		ADJUNTAS	El Pueblo de PR	-	38	66	1461	2	PONCE II	06/09/43	11	BARRIO JAGUA-PASTO	752,357.17	BE GUILARTE
BG-18X		ADJUNTAS	El Pueblo de PR	-	38	90	1466	2	PONCE II	06/09/43	11	BARRIO JAGUA-PASTO	884,261.40	BE GUILARTE
BG-19X		ADJUNTAS	El Pueblo de PR	-	38	160	1452	2	PONCE II	02/17/43	3	BARRIO RIO PRIETO	1,273,174.48	BE GUILARTE
BG-20X		ADJUNTAS	El Pueblo de PR	-	90	162	3450	2	PONCE II	02/17/43	3	BARRIO RIO PRIETO	790,875.09	BE GUILARTE
BG-21X		ADJUNTAS	El Pueblo de PR	-	33	123	424	7	PONCE II	02/17/43	3	BARRIO RIO PRIETO	647,022.45	BE GUILARTE
BG-22X		ADJUNTAS	El Pueblo de PR	-	90	173	114	18	PONCE II	05/24/51	3	BARRIO LIMANI	579,773.31	BE GUILARTE
BG-23X		ADJUNTAS	Agricultura y Comercio	3,917.96	119	115	1878	22	UTUADO	02/15/55	1443	BARRIO DE SALTILLO	11,791.20	BE GUILARTE
BG-24X		ADJUNTAS	Agricultura y Comercio	3,245.22	145	88	5524	2	PONCE II	02/15/55	1443	BARRIO RIO PRIETO-PARCELA-NUM 18	415,716.41	BE GUILARTE
BG-25X		ADJUNTAS	Antonia Galazas Madera	45,000.00	128	153	4552	1	PONCE II	05/05/44	41	BARRIO GUILARTE	106,120.80	BE GUILARTE
BG-26X		ADJUNTAS	Agricultura y Comercio	-	119	197	4552	1	PONCE II	02/15/55	1443	BARRIO RIO PRIETO	393,046.00	BE GUILARTE
BG-27X		ADJUNTAS	ELA	27.00	85	187	259	6	UTUADO	10/09/43	R-108	BARRIO GUILARTE	491,451.22	BE GUILARTE
BG-28X		ADJUNTAS	El Pueblo de PR	1,526.10	2	80	64	6	UTUADO	09/14/48	16	BARRIO SALTILLO	98,562.96	BE GUILARTE
BG-29X		ADJUNTAS	Agricultura y Comercio	1,500.00	127	26	2292	6	UTUADO	12/18/56	1	BARRIO GARZAS PARCELA "A"	59,856.96	BE GUILARTE
BG-30X		ADJUNTAS	ELA - Agricultura y Comercio	2,750.88	138	238	2016	20	UTUADO	02/27/56	KEF-56-47	BARRIO GARZAS PARCELA "B"	3,753.98	BE GUILARTE
BG-31X		ADJUNTAS	ELA - Agricultura y Comercio	4,076.80	148	58	5562	1	UTUADO	02/27/56	KEF-56-47	BARRIO GARZAS PARCELA "C"	205,450.87	BE GUILARTE
BG-32X		ADJUNTAS	ELA - Agricultura y Comercio	304.61	148	58	5562	1	UTUADO	02/27/56	KEF-56-47	BARRIO GARZAS PARCELA "D"		
BG-33X		ADJUNTAS	ELA - Agricultura y Comercio	50.77	148	58	5562	1	UTUADO	02/27/56	KEF-56-47			
BG-34X		ADJUNTAS	ELA - Agricultura y Comercio	50.77	148	58	5562	1	UTUADO	02/27/56	KEF-56-47			
BG-35X	217-000-007-04-901	ADJUNTAS	ELA - Agricultura y Comercio	135,910.00	100	43	5268		MANATI	27/10/04	KEF-04-1107	BARRIO CIALTOS		
				\$ 346,350.10										

METROS CUADRADOS 19,190,573.75

CUERDAS 4,882.60

RESUMEN UTUADO 19,190,573.75 MC

4,882.60 CDAS

Estado Libre Asociado de Puerto Rico
Departamento de Recursos Naturales y Ambientales
Inventario de Propiedades
BOSQUE ESTATAL DE MARICAO

Table with columns: Codigo, Numero de Catastro, Municipio, Titular, Precio, Tomo, Folio, Finca, Inscripcion, Registro de la Propiedad, Fecha, Numero Escritura, Descripción Corta, Cabida en m2, Proyecto. The table lists various land parcels with their respective details.

RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL MONTECHOCA

Código	Número de Catastro	Municipio	Titular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
BMO-1		COROZAL	CORP DES RURAL	\$ 650,000.00	243	218	12831		1 BARRANQUITAS	8/24/1999	2 Y 1	BARRIOS PALOS BLANCOS Y CEDRO ABAJO AGRUPACION DE 5 PARCELAS PR-808	937,897.18	B.E. MONTECHOCA
				<u>\$ 650,000.00</u>								METROS CUADRADOS	<u>937,897.18</u>	
												CUERDAS	<u>238.63</u>	

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL NUEVO MILENIO

Código	Numero de Catastro	Municipio	Titular	Precio	Tomo	Folio	Final	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
BMM-1	087-000-006-65-000	SAN JUAN	DRNA	\$ 195,350.00	182	67	8147		SAN JUAN V	6/29/2005	KEF-2005-561	BARRO SABANA LLANA PARCELA NUM. 2	3,907.04	B E NUEVO MILENIO
BMM-2	087-000-006-60-000	SAN JUAN	DRNA	602,200.00	387	20	16878		SAN JUAN V	1/18/2001	KEF-2001-003	BARRO SABANA LLANA PARCELA NUM. 4	18,817.83	B E NUEVO MILENIO
BMM-3	087-000-006-54-001	SAN JUAN	DRNA	200,000.00	112	1	4776		SAN JUAN V	12/28/2000	KEF-2000-801	BARRO SABANA LLANA PARCELA NUM. 6	4,878.38	B E NUEVO MILENIO
BMM-4	087-000-006-45-001	SAN JUAN	DRNA	590,100.00	132	83	1272		SAN JUAN V	10/10/2000	KEF-2000-590	BARRO SABANA LLANA PARCELA NUM. 4-A	10,961.88	B E NUEVO MILENIO
BMM-5	087-000-006-50-002	SAN JUAN	DRNA	573,900.00	165	158	263		SAN JUAN V	12/28/2000	KEF-2000-603	BARRO SABANA LLANA PARCELA NUM. 9	16,878.96	B E NUEVO MILENIO
BMM-6	087-063-978-01	SAN JUAN	ELA	32,000.00	161	64	7152		SAN JUAN V	8/23/2001	KEF-2000-322	BARRO SABANA LLANA LOTE 1-A	799.27	B E NUEVO MILENIO
BMM-7	087-063-978-02	SAN JUAN	ELA	86,592.00	161	83	7152		SAN JUAN V	8/23/2001	KEF-2000-350	BARRO SABANA LLANA PARCELA NUM. 2	2,178.63	B E NUEVO MILENIO
BMM-8	087-063-978-03	SAN JUAN	ELA	93,808.00	161	83	7152		SAN JUAN V	8/24/2001	KEF-2000-321	BARRO SABANA LLANA PARCELA NUM. 3	2,328.13	B E NUEVO MILENIO
BMM-9	087-053-978-04	SAN JUAN	ELA	109,950.00	161	83	7152		SAN JUAN V	12/22/2000	KEF-2002-502	BARRO SABANA LLANA PARCELA NUM. 4	2,663.15	B E NUEVO MILENIO
BMM-10	087-000-007-22	SAN JUAN	DRNA	714,000.00	179	66	7998		SAN JUAN V	4/8/2005		BARRO SABANA LLANA FINCA 13	24,620.37	B E NUEVO MILENIO
BMM-11	087-000-007-65	SAN JUAN	DRNA	106,535.00	452	1	18431		SAN JUAN V	4/8/2005		113 BARRO SABANA LLANA FINCA 13-A	1,775.57	B E NUEVO MILENIO
BMM-12	087-000-007-62-000	SAN JUAN	DRNA	109,850.00	452	10	18432		SAN JUAN V	4/8/2005		113 BARRO SABANA LLANA FINCA 13-B	1,881.83	B E NUEVO MILENIO
BMM-13	087-000-007-71-000	SAN JUAN	DRNA	84,480.00	452	20	18433		SAN JUAN V	6/30/2005	KEF-2005-298	BARRO SABANA LLANA PARCELA 13-B	1,382.26	B E NUEVO MILENIO
BMM-14	087-000-007-71-000	SAN JUAN	ELA	950,680.00	308	99	12963		SAN JUAN V	7/6/2001	KEF-2001-214	BARRO SABANA LLANA PARCELA 35	19,803.43	B E NUEVO MILENIO
BMM-15	087-000-007-69	SAN JUAN	DRNA	114,450.00	264	209	11647		SAN JUAN V	06/29/00		BARRO SABANA LLANA PARCELA 17	1,906.96	B E NUEVO MILENIO
BMM-16	087-000-007-68	SAN JUAN	DRNA	\$156,771.00	179	56	7996		SAN JUAN V	06/29/00		11 LIS, Inc. SABANA LLANA	4,126.91	B E NUEVO MILENIO
BMM-17	087-000-007-86	SAN JUAN	DRNA	\$439,228.00	628	50	13861		SAN JUAN V	KEF-2001	KEF-2001-0440	SUCN, RICHARD C. DURHAM PARCELA 24	8,096.60	B E NUEVO MILENIO
BMM-18	087-000-007-23	SAN JUAN	DRNA	\$85,000.00	R10	2689	58882		SAN JUAN V			JOSE O. ORTIZ PARCELA 24A	4,261.73	B E NUEVO MILENIO
BMM-19	087-000-007-23	SAN JUAN	DRNA	\$108,100.00	500	161	1961		SAN JUAN V				24,022.92	B E NUEVO MILENIO

\$ 5,352,954.00

METRO CUADRADOS

CUERDAS

Información obtenida del CRIM

155,253.81

39.50



RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

BOSQUE ESTATAL DE PINONES

Código	Número de Catastro	Municipio	Tribal	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
BP/1	LOZA	CAROLINA	COMF. FOMENTO IND.	\$ 1,708,179.10	54	26	2315	1	CAROLINA III	06/09/60	26	BARRIO TOREGILLA ALTA PINONES	2,244,179.79	B.E. DE PINONES
BP/2			EIA	1.00	1406	89	3054	3	CAROLINA II	01/30/90	1	BARRIO HOYO MILLAS FINCA CARACOLITO	216,478.57	B.E. DE PINONES
												METROS CUADRADOS	<u>2,460,658.36</u>	
												CUERDAS	625.06	

Escritura #6 del 31/ocubre/1989 transferencia al DRNA

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades  
BOSQUE ESTADAL RIO ABAJO

Código	Numero de Catastro	Municipio	Triblar	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BRA-1-X		UTUADO	EL PUEBLO DE PR	-	158	47	6505	2	UTUADO	06/09/43	13	BARRIO "CAGUANA" Y "RIO ABAJO"	1,703,474.67	B.E. RIO ABAJO
BRA-2-X		UTUADO	EL PUEBLO DE PR	-	152	224	6453	3	UTUADO	06/09/43	13	BARRIO "RIO ABAJO" Y "SANTA ROSA"	1,130,622.80	B.E. RIO ABAJO
BRA-3-X		UTUADO	EL PUEBLO DE PR	-	168	128	5118	14	UTUADO	06/17/43	13	BARRIO "RIO ABAJO"	1,034,823.23	B.E. RIO ABAJO
BRA-4-X		UTUADO	AGRICULTURA Y COM	-	166	112	7134	2	ARECIBO	06/17/43	13	BARRIO "HATO VIEJO"	266,441.82	B.E. RIO ABAJO
BRA-5-X		ARECIBO	AGRICULTURA Y COM	-	96	184	4317	4	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	665,412.22	B.E. RIO ABAJO
BRA-6-X		ARECIBO	AGRICULTURA Y COM	-	202	40	9994	3	ARECIBO	06/17/43	12	BARRIO "LA CARRETERA"	623,793.79	B.E. RIO ABAJO
BRA-7-X		ARECIBO	AGRICULTURA Y COM	-	205	234	1080	2	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	158,810.07	B.E. RIO ABAJO
BRA-8-X		ARECIBO	ANGEL J SERRANO NUÑE	26,057.00	86	68	897	7	ARECIBO	06/17/43	12	BARRIO "RIO ARRIBA"	4,644,475.08	B.E. RIO ABAJO
BRA-9-X		ARECIBO	AGRICULTURA Y COM	-	366	218	6572	12	ARECIBO	06/30/43	12	BARRIO "HATO VIEJO"	646,354.28	B.E. RIO ABAJO
BRA-10-X		ARECIBO	AGRICULTURA Y COM	-	202	168	1525	6	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	154,897.07	B.E. RIO ABAJO
BRA-11-X		ARECIBO	AGRICULTURA Y COM	-	202	205	1093	7	ARECIBO	06/17/43	12	BARRIO "RIO ARRIBA"	394,965.90	B.E. RIO ABAJO
BRA-12-X		ARECIBO	AGRICULTURA Y COM	-	180	165	1043	6	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO" Y "RIO ARRIBA"	2,224,449.19	B.E. RIO ABAJO
BRA-13-X		ARECIBO	EL PUEBLO DE PR	-	180	205	4882	7	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	891,553.57	B.E. RIO ABAJO
BRA-14-X		ARECIBO	EL PUEBLO DE PR	-	98	190	4925	6	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	320,052.09	B.E. RIO ABAJO
BRA-15-X		ARECIBO	EL PUEBLO DE PR	-	203	22	4318	3	ARECIBO	06/17/43	12	BARRIO "HATO VIEJO"	215,922.28	B.E. RIO ABAJO
BRA-16-X		ARECIBO	EL PUEBLO DE PR	-	231	22	10036	1.00	ARECIBO	09/08/50	13	BARRIO "HATO VIEJO"	257,181.80	B.E. RIO ABAJO
BRA-17-X		ARECIBO	EL PUEBLO DE PR	-	80	37	3894	7.00	ARECIBO	04/09/50	1	BARRIO "SANTA ROSA"	584,574.91	B.E. RIO ABAJO
BRA-18-X		ARECIBO	EL PUEBLO DE PR	-	149	52	8633	6.00	ARECIBO	11/01/45	5	BARRIO "HATO VIEJO"	25,154.56	B.E. RIO ABAJO
BRA-19-X		ARECIBO	EL PUEBLO DE PR	-	279	123	12913	6.00	ARECIBO	09/14/48	566	BARRIO "HATO VIEJO"	23,758.09	B.E. RIO ABAJO
BRA-20-X		ARECIBO	EL PUEBLO DE PR	-	138	154	8774	4.00	ARECIBO	11/24/64	1	BARRIO "HATO VIEJO"	682,164.55	B.E. RIO ABAJO
BRA-21-X		ARECIBO	EL PUEBLO DE PR	-	206	242	4644	15.00	ARECIBO	11/24/64	E-64-1617	BARRIO "HATO VIEJO"	46,630.27	B.E. RIO ABAJO
BRA-22-X		ARECIBO	EL PUEBLO DE PR	-	91	153	1123	14.00	ARECIBO	11/24/64	E-64-1611	BARRIO "HATO VIEJO"	70,434.74	B.E. RIO ABAJO
BRA-23-X		UTUADO	ELA	-	287	176	10783	3.00	UTUADO	11/24/64	E-64-1611 A 1617	BARRIO SANTA ROSA	48,630.27	B.E. RIO ABAJO
BRA-24-X		UTUADO	ELA	458.00	170	18	7321	1.00	UTUADO	11/24/64	E-64-1611 A 1617	BARRIO SANTA ROSA	344,913.04	B.E. RIO ABAJO
BRA-25-X		UTUADO	ELA	-	257	169	10782	1.00	UTUADO	11/24/64	E-64-1611 A 1617	BARRIO SANTA ROSA	178,142.24	B.E. RIO ABAJO
BRA-26-X		UTUADO	ELA	-	257	182	10784	1.00	UTUADO	11/24/64	E-64-1611 A 1617	BARRIO SANTA ROSA	427,973.40	B.E. RIO ABAJO
BRA-27-X		UTUADO	AUTORIDAD CARR	-	266	125	5919	1.00	UTUADO	10/28/08	91	BARRIO RIO CAGUANA, PARCELA 4	249,140.09	B.E. RIO ABAJO
BRA-28-X		UTUADO	AUTORIDAD CARR	\$ 198,145.00	266	125	5919	1.00	UTUADO	10/28/08	91	BARRIO RIO CAGUANA, PARCELA 4	427,973.40	B.E. RIO ABAJO
BRA-29-X		UTUADO	DRNA	\$ 28,525.00	273	245	12427	1.00	UTUADO	10/28/08	92	BARRIO RIO CAGUANA, PARCELA 5	73,255.2	B.E. RIO ABAJO
BRA-30-X		UTUADO	DRNA	\$ 13,050.00	260	70	4737	?	UTUADO	10/28/08	92	BARRIO SANTA ROSA, PARCELA 48	33,215.77	MITIGACION PR-
BRA-31-X		UTUADO	DRNA	\$ 17,000.00	217	22	50	?	UTUADO	10/28/08	92	BARRIO SANTA ROSA, PARCELA 49	249,226.39	MITIGACION PR-
BRA-32-X		UTUADO	DRNA	\$ 12,000.00	250	22	50	?	UTUADO	10/28/08	95	BARRIO SANTA ROSA, PARCELA 50	66,299.1	MITIGACION PR-
BRA-33-X		UTUADO	DRNA	\$ 18,000.00	?	?	?	?	UTUADO	10/28/08	90	BARRIO RIO CAGUANA, PARCELA 45	113,216.23	B.E. RIO ABAJO
BRA-34-X		ARECIBO	DRNA	\$ 12,000.00	792	20	33,855	?	ARECIBO	10/28/2008	90	BARRIO RIO ARRIBA, FINCA 050-00	72,772.77	B.E. RIO ABAJO
BRA-35-X		ARECIBO	DRNA	\$ 285,000.00	780	130	33,889	?	ARECIBO	10/28/08	90	BARRIO RIO ARRIBA, FINCA 051-00	489,927.57	B.E. RIO ABAJO
BRA-36-X		ARECIBO	DRNA	\$ 285,000.00	1225	200	1037	?	ARECIBO	31/07/09	3	BARRIO ESPERANZA	186,640.00	B.E. RIO ABAJO
BRA-37-X		ARECIBO	DRNA	\$ 285,000.00	1225	205	29475	?	ARECIBO	31/07/09	3	BARRIO ESPERANZA	82,294.20	B.E. RIO ABAJO
BRA-38-X	075-000-004-12	HATILLO	DRNA	\$ 425,000.00	167	191	8873	?	ARECIBO	20/02/2009	9	BARRIO ABOUNTO	47,160.00	B.E. RIO ABAJO
BRA-39-X		ARECIBO	VAGUERIA SAN ANDRES	\$ 420,000.00	1099	205	6410	?	ARECIBO	12/09/06	9	VAGUERIA SAN ANDRES	297,845.79	B.E. RIO ABAJO
BRA-40-X		ARECIBO	DRNA	\$ 159,700.00	Asiento 1729 Dato 287	205	6410	?	MANATI	21/11/2004	390	BARRIO ARROZAL	296,680.00	B.E. RIO ABAJO
BRA-41-X		ARECIBO	DRNA	\$ 30,000.00	Asiento 1729 Dato 821	205	6410	?	MANATI	21/11/2004	390	BARRIO SABANA HOYOS (CDK1)	1,319,491.75	B.E. RIO ABAJO
BRA-42-X		ARECIBO	DRNA	\$ 183,200.00	Asiento 599 Dato 838	205	6410	?	ARECIBO	28/10/2008	94	BARRIO RIO ESPERANZA, PARCELA 8	659,422.86	MITIGACION PR-
BRA-43-X		ARECIBO	DRNA	\$ 67,100.00	Asiento 599 Dato 838	205	6410	?	ARECIBO	28/10/2008	94	BARRIO RIO ESPERANZA, PARCELA 8	14,630	MITIGACION PR-

26.961,012.93 M.C.

6,757.84 CUERDAS

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades  
**BOSQUE ESTATAL TORO NEGRO**

Código	Número de Catastro	Municipio	Titular	Precio	Tomo	Folio	Fisca	Inscripción	Registro de la Propiedad	Tenencia	Fecha	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
BTN-1	292-000-005-13-000	PONCE	JUAN LINARES LUGO Y C	129,500.00	709	281	2692	POINCE I	Propiedad	Transacción	05/30/03	15	BARRIO ANON TERRENO DE 258,9986 CDS	1,017,567.08	B.E. TORO NEGRO
BTN-2		PONCE	DRVA	89,300.00	146	40	12545	POINCE II	Propiedad	Transacción	03/30/00	14	BARRIO ANON TERRENO DE 59,5562 CDS	234,079.41	B.E. TORO NEGRO
BTN-3		PONCE	DRVA	72,000.00	789	118	12327	UTUADO	Propiedad	Transacción	03/30/00	17	BARRIO ANON TERRENO DE 143,5824 CDS	564,217.71	B.E. TORO NEGRO
BTN-4		JAYUYA	DRVA	180,200.00	137	93	7813	UTUADO	Propiedad	Transacción	03/30/00	17	BARRIO VEGUITAS HACIENDA GRIPINAS-PARCELA A	1,416,998.01	B.E. TORO NEGRO
BTN-5		JAYUYA	DRVA	76,300.00	137	93	7813	UTUADO	Propiedad	Transacción	03/30/00	17	BARRIO VEGUITAS HACIENDA GRIPINAS-PARCELA B	599,822.00	B.E. TORO NEGRO
BTN-6-X		JAYUYA	ELA		20	107	389	19 UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO JAYUYA - EL RETIRO* 414 CUERDAS	1,628,745.58	B.E. TORO NEGRO
BTN-7-X		JAYUYA	ELA-AGRICULTURA		19	218	282	10 UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO JAYUYA ARRIBA 206.12 CUERDAS	810,134.05	B.E. TORO NEGRO
BTN-8-X		JAYUYA	JUAN LINARES LUGO Y C		22	127	1086	10 UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO SALENTE 180,346 CUERDAS	708,831.92	B.E. TORO NEGRO
BTN-9-X		JAYUYA	ELA - AGRICULTURA		19	172	2142)	10 UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO TORO NEGRO Y BARRIO JAYUYA ARRIBA 316.57 CUERDAS	2,309,581.65	B.E. TORO NEGRO
BTN-10-X		JAYUYA	ELA - AGRICULTURA		23	92	1230	4A UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO TORO NEGRO 260.49 CUERDAS	1,244,245.65	B.E. TORO NEGRO
BTN-11-X		CAJES	ELA - AGRICULTURA		72	176	4229	ZDA MANANTI	Propiedad	Transacción	05/21/62	22	HACIENDA BAUTA DEL BARRIO BAUTA ABAJO 607.92 CUERDAS	1,023,829.01	B.E. TORO NEGRO
BTN-12-X		OROCOVIS	ELA		53	18	8	ZDA BARRANQUITAS	Propiedad	Transacción	05/21/62	22	BARRIO TORO NEGRO DEL BARRIO BAUTA ABAJO 607.92 CUERDAS	2,389,566.70	B.E. TORO NEGRO
BTN-13-X		CAJES	ELA		59	98	2852	ZDA BARRANQUITAS	Propiedad	Transacción	05/21/62	22	HACIENDA ALA DE LA PIEDRA 79,526 CUERDAS	312,668.72	B.E. TORO NEGRO
BTN-14-X		JAYUYA	ELA - AGRICULTURA		69	76	4009	5TA MANANTI	Propiedad	Transacción	05/21/62	22	BARRIO TORO NEGRO 96.43 CUERDAS	379,008.14	B.E. TORO NEGRO
BTN-15-X		JAYUYA	ELA		9	117	3652)	14TA UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO JAYUYA ARRIBA 295.10 CUERDAS	392,961.05	B.E. TORO NEGRO
BTN-16-X		JAYUYA	OROCOVIS ELA		20	31	829	ZDA UTUADO	Propiedad	Transacción	05/21/62	22	BARRIO JAYUYA ARRIBA 99.98 CUERDAS	1,159,860.04	B.E. TORO NEGRO
BTN-17-X		OROCOVIS	ELA		56	159	2718	ZDA BARRANQUITAS	Propiedad	Transacción	05/21/62	22	BARRIO CACAOS 36.18 CUERDAS	142,201.75	B.E. TORO NEGRO
BTN-18-X		OROCOVIS	ELA		52	44	273	11A BARRANQUITAS	Propiedad	Transacción	05/21/62	22	BARRIO BAUTA ABAJO 85,606 CUERDAS	336,465.53	B.E. TORO NEGRO
BTN-19-X		OROCOVIS	ELA		44	53	2161	3A BARRANQUITAS	Propiedad	Transacción	05/21/62	22	BARRIO BAUTA ABAJO 79.92 CUERDAS	278,743.73	B.E. TORO NEGRO
BTN-20-X		OROCOVIS	ELA		34	247	3340	2DA BARRANQUITAS	Propiedad	Transacción	05/21/62	22	BARRIO BAUTA ABAJO 51.31 CUERDAS	201,668.65	B.E. TORO NEGRO
BTN-21-X		JAYUYA	ELA		71	100	1581	3RA UTUADO	Propiedad	Transacción	05/21/62	6	BARRIO JAYUYA ABAJO 85,113 CUERDAS	334,527.85	B.E. TORO NEGRO
BTN-22-X		JAYUYA	ELA		19	176	816	3RA UTUADO	Propiedad	Transacción	05/21/62	6	BARRIO JAYUYA ARRIBA 393.64 CUERDAS	1,547,161.32	B.E. TORO NEGRO
BTN-23-X		OROCOVIS	ELA		532	136	16405	1 BARRANQUITAS	Propiedad	Transacción	05/21/62	6	BARRIO ANON 350.004 CUERDAS	4,384,793.55	B.E. TORO NEGRO
BTN-24-X		OROCOVIS	ELA		52	49	2463	1RA PONCE I	Propiedad	Transacción	05/21/62	22	BARRIO ANON 1115.61 CUERDAS	1,547,161.32	B.E. TORO NEGRO
BTN-25		OROCOVIS	ELA		406	30	14274	1RA PONCE I	Propiedad	Transacción	05/21/62	22	BARRIO ANON TERRENO DE 198.83 CDS	781,480.76	B.E. TORO NEGRO
BTN-26		OROCOVIS	ELA		404	14	14217	1RA PONCE I	Propiedad	Transacción	05/21/62	22	BARRIOS ANON Y SAN PATRICIO TERRENO DE 609.74 CDS	2,386,520.02	B.E. TORO NEGRO
BTN-27		OROCOVIS	ELA		410	207	14357	1RA PONCE I	Propiedad	Transacción	05/21/62	22	BARRIO ANON TERRENO DE 500.00 CDS	1,985,198.30	B.E. TORO NEGRO
BTN-28		JUANA DIAZ	ELA		80	115	3622	2DA PONCE I	Propiedad	Transacción	05/21/62	22	BARRIO COLLORRES TERRENO DE 200.80 CDS	789,223.64	B.E. TORO NEGRO
BTN-29		JUANA DIAZ	ELA		90	103	959(4)	20VA PONCE I	Propiedad	Transacción	02/15/05	22	BARRIO COLLORRES TERRENO DE 103.77 CDS	407,857.26	B.E. TORO NEGRO
BTN-30	266-000-001-05-901	JAYUYA	ELA-DRNA - Expropiación Forzosa	358,758.31	33	32	1526	UTUADO	Propiedad	Transacción	04/16/02	25	BARRIO SALENTE TERRENO DE 211.0347 CDS	829,450.01	B.E. TORO NEGRO
BTN-31	37-269-0000-008-02-001	CAJES	ELA-DRNA - Expropiación Forzosa	67,995.00	114	191	5580	MANANTI	Propiedad	Transacción	04/16/02	25	BARRIO TORO NEGRO TERRENO DE 84.9929 CDS	334,055.72	B.E. TORO NEGRO
BTN-32	266-000-003-05-001	JAYUYA / UTUADO	ELA-DRNA - Expropiación Forzosa	190,753.00	18	18	256	JAYUYA UTUADO	Propiedad	Transacción	22/08/14	25	BARRIO JAYUYA-ARRIBA - 87.1693	342,575.35	B.E. TORO NEGRO

\$ 1,485,806.31

METROS CUADRADOS  
CUERDAS

32,927,245.33  
8,377.58

Estado Libre Asociado de Puerto Rico  
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BOSQUE ESTATAL TRES PICACHOS

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
BTP-1	037-243-000-007-03	CIALES	\$ 69,800.00	112	19	5438		MANATI	06/17/05	KEF-04-1109	BARRIO CIALITOS PARCELA 48-01	91,427.00	B.E. TRES PICACHOS
BTP-2	243-000-002-01-000	CIALES	253,000.00	65	94	351	23 Y 24	MANATI	01/25/05	KEF-05-009	BARRIO CIALITOS PARCELA 15-01	498,034.37	B.E. TRES PICACHOS
BTP-3		JAYUYA	753,600.00	23	143	1239	-	UTUADO	02/20/04	3	BARRIO JAYUYA ARRIBA Y CIALITOS - SUCRN BAUZA	1,480,894.83	B.E. TRES PICACHOS
BTP-4		CIALES	109,500.00	79	1	4603		MANATI	12/23/05	384	BARRIO CIALITOS - SUCRN BAUZA	195,626.62	B.E. TRES PICACHOS
BTP-5	217-000-007-03-001	CIALES	125,500.00	100	43	5268		MANATI	11/04/04	KEF-04-1107	BARRIO CIALITOS	205,450.87	B.E. TRES PICACHOS
BTP-6		CIALES	560,500.00	108	64	3984		MANATI	11/09/08	KEF-08-638	BARRIO TORO NEGRO (Ramón Negrán)	1,573,443.10	B.E. TRES PICACHOS
BTP-7	243-000-001-02-000	JAYUYA	125,000.00	19	155	5		UTUADO	09/26/07	KEF-07-0719	BARRIO JAYUYA ARRIBA (Roberto Alerza)	249,010.99	B.E. TRES PICACHOS
BTP-8	243-000-002-02(PARTE)	JAYUYA	777,000.00	113	230	6626		UTUADO	09/15/07	KEF-07-0995	BARRIO JAYUYA ARRIBA, SECTOR COABEY (Angel Figueroa)	994,727.29	B.E. TRES PICACHOS
BTP-9		CIALES	84,000.00					MANATI	07/31/08	KEF-2008-441	BARRIO TORO NEGRO (Emilia Tossas)	178,379.56	B.E. TRES PICACHOS
BTP-10	243-000-004-01-901	CIALES	1,723,000.00	179	280	9312		MANATI	07/09/10	11	BARRIO TORO NEGRO (Reinaldo Negrán)	1,433,070.18	B.E. TRES PICACHOS
CS-6	269-000-003-02-901	CIALES	\$510,000.00	310	109	12,373	1RA	MANATI	29/05/2014	47	Predio de terreno Barrio Toro Negro Arriba	216,202.0424	MITIGACION POR CORTE Y PODA (PROYECTO AES LUMINA) - BOSQUE TRES PICACHOS

\$ 4,580,900.00

METROS CUADRADOS 7,112,266.76

CUERDAS 1,809.55

Estado Libre Asociado de Puerto Rico  
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**BOSQUE URBANO LOS FILTROS**

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
BUF-1		GUAYNABO	\$ -							2015-000232	Acuerdo de Usufructo con AAA - Predio de terreno en el Barrio Los Frailes en Guaynabo (Vigencia de 10 años - 2025)	23,980.52	BOSQUE URBANO LOS
										2015-000107	Acuerdo de Colaboración entre el DRNA y el Comité Civico Los Filtros, Inc. para el Manejo del Bosque Urbano Los Filtros		

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METROS CUADRADOS 23,980.52

CUERDAS 6.10

RESUMEN

RESUMEN

Estado Libre Asociado de Puerto Rico  
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**BOSQUE URBANO SAN PATRICIO**

Código	Numero de Catastro	Municipio	Titularidad	Precio	Tomo	Folio	Fisca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en	Proyecto
BUSP-01	062-085-126-39	San Juan	Administración de Terrenos									Calle Enseñada Final	331,244.80	

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METROS CUADRADOS  
CUERDAS

331,244.80  
134.65

Estado Libre Asociado de Puerto Rico  
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**BOSQUE ESTATAL PTEROCARPUS DE HUMACAO**

Código	Número de Catastro	Municipio	Tritular	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
BPCH-1	281-000-004-02-000	NAGUABO	ELA	23,503.00	81	242	2600		HUMACAO	09/30/92	KEF-92-0487	BOSQUE PTEROCARPUS HUMACAO FINCA 2-C	216,722.26	B.E. PTEROCARPUS
BPCH-2	281-000-004-02-000	NAGUABO	ELA	22,994.00	84	185	2647		HUMACAO	09/30/92	KEF-92-0487	BOSQUE PTEROCARPUS HUMACAO FINCA 2-D	180,798.40	B.E. PTEROCARPUS
BPCH-3	281-000-004-02-000	NAGUABO	ELA	23,503.00	81	185	2589		HUMACAO	09/30/92	KEF-92-0487	BOSQUE PTEROCARPUS HUMACAO FINCA 2-E	216,722.26	B.E. PTEROCARPUS
BPCH-4	281-000-004-03-000	HUMACAO	FLOZ DIAZ MEDINA	60,000.00	256	25	9604		HUMACAO	06/07/99	KEF-99-0317	BOSQUE PTEROCARPUS HUMACAO FINCA 3	457,757.97	B.E. PTEROCARPUS
BPCH-5	218-000-005-03-000	HUMACAO	ACT / DRNA	224,690.00	125	188	al 192	3907	HUMACAO	04/04/99	KEF-99-0211	BOSQUE PTEROCARPUS HUMACAO FINCA 4B	373,977.56	B.E. PTEROCARPUS
BPCH-6	281-000-005-02-901	HUMACAO		386,400.00	177	34	883		HUMACAO	09/03/98	16	BOSQUE PTEROCARPUS HUMACAO FINCA 5	959,640.56	B.E. PTEROCARPUS
BPCH-7		NAGUABO	FIDECOMISO DE CONSERVAC	87,448.08	9	49	453		HUMACAO	09/03/98	16	BOSQUE PTEROCARPUS HUMACAO FINCA 8	156,446.47	B.E. PTEROCARPUS
BPCH-8		HUMACAO		200,000.00	370	107	16172		HUMACAO	12/29/99	41	BOSQUE PTEROCARPUS HUMACAO FINCA 10	324,289.20	B.E. PTEROCARPUS
BPCH-9		NAGUABO	DRNA	153,000.00	45	27	1557		HUMACAO	06/25/99	16	BOSQUE PTEROCARPUS HUMACAO FINCA 14	167,161.09	B.E. PTEROCARPUS
BPCH-10		HUMACAO	DRNA	61,000.00	104	166	636		HUMACAO	30/06/95	16	BOSQUE PTEROCARPUS HUMACAO FINCA 4-A	341,488.80	B.E. PTEROCARPUS
BPCH-11		HUMACAO	DRNA	40,029.00	507	150	2220		HUMACAO	09/30/92	KEF-92-451-488	BOSQUE PTEROCARPUS HUMACAO FINCA 6-A	123,833.80	B.E. PTEROCARPUS
BPCH-12		HUMACAO	DRNA	8,056.00	81	242	16170		HUMACAO	09/30/92	KEF-92-451-488	BOSQUE PTEROCARPUS HUMACAO FINCA 11-A	13,887.97	B.E. PTEROCARPUS
BPCH-13		HUMACAO							HUMACAO			BOSQUE PTEROCARPUS HUMACAO FINCA C	180,796.20	B.E. PTEROCARPUS

\$1,290,623.08

METROS CUADRADOS 3,713,512.64

Propiedades registradas a nombre del DRNA

CUERDAS 944.82

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CASAS BOMBA

Código	Número de Catastro	Municipio	Titularidad	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
CB8	041-000-007-03	San Juan										Casa Bomba Baidoroty		Ave. Biadonly de Castro, Km. 4.8, Salinas, San Juan
CB8M	039-055-189-01	Cataño										Casa Bomba La Vilaria		Carr. PR-388, Urb. Bay View, Cataño
CB8D	040-091-089-17	San Juan										Casa Bomba De Dizeo		Ave. 3048 de Chedoke, Edif. El Sarcino, Santurce, San Juan
CB8F	040-057-165-14	San Juan										Casa Bomba Catedral 18		Ave. 3048 de Chedoke, Edif. El Sarcino, Santurce, San Juan
CB8I	038-025-435-28	Guaynabo										Casa Bomba Santa Maria		Ave. Borda del Lado (Fuente Wilson), Guaynabo
CB8J	052-003-036-22	Cataño										Casa Bomba Sabana		Carr. PR-5, Juana Matos, Cataño
CB8K	414-000-007-01	Cataño										Casa Bomba Pastillo		Calle Las Molinos (Desembocadero), Bo. Sabana, Guaynabo
CB8L	039-046-001-09	Cataño										Casa Bomba Bay View, Carr. 165, Urb. Bay View		Carr. PR-1, Km. 129, Bo. Capitanajo, Sector Pastillo, Juana Diaz
CB8M	012-000-010-13	Arecibo										Bomba Caño Tiburones		Calle Laguna Final, Urb. Bay View, Cataño
CB8N	439-024-234-01	Salinas										Casa Bomba El Guapo		Carr. PR 681, Km 3.0, Bo. Jarenillo, Arecibo
CB8O	439-003-272-08	Salinas										Casa Bomba Pichingo		Bo. Playita, PR 180, Km 2.0 (Int.), Salinas
CB8P	417-000-005-10	Salinas										Casa Bomba Las Orlenas		Entrada Bo. Playa, PR 180, Km 2.0, Salinas
CB8Q	439-013-247-05	Salinas										Casa Bomba El Parque		Bo. Las 90, Carr. PR-3, Km 92.4, Salinas
														Bo. Playa, PR 180, Km 2.0, Salinas

METROS CUADRADOS  
CUERDAS

0.00301  
0.00000



Estado Libre Asociado de Puerto Rico  
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FRANJAS VERDES

Código	Numero de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Fines	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
FV-1	201-000-003-009	Canovanas	\$ 1	1		81	217	4,425	-	Propiedad Carolina III	06/29/06	38	Franja Verde-Barrio Cubuy	486.15	FRANJAS VERDES
FV-2	280-000-088-121	Las Piedras	0	1		102	39	4,979	-	Humacao	06/14/01	50	Franja Verde-Barrio Tejas	934.81	FRANJAS VERDES
FV-3	No disponible	Juncoas	1,000	1		158	35	5,999	1ra	Caquas II	06/14/01	29	Franja Verde-Comunidad Sathana - Juncoas	81.19	FRANJAS VERDES
FV-4	141-000-002-23	Bayamon	1,000	1		1,909	131	79,743	2da	Bayamon I	05/04/01	25	Franja de Terreno-Barrio Cerro Gordo-Bayamon	647.81	FRANJAS VERDES
FV-5	NO DISPONIBLE	Carolina	-	1		1,457	44	59,174	1ra	Carolina II	13/06/01	1	Franja Verde San Antonio Carolina	414.39	FRANJAS VERDES
FV-6	112-000-006-03-000	Toa Alta	-	1		524	39	26,190	1ra	Bayamon III	05/04/01	32	Franja Verde Barrio Pifias-Toa Alta	727.97	FRANJAS VERDES - Rio La Piana
FV-7	No disponible	Toa Alta	500	1		124	Mobil	21,652	2da	Bayamon III	05/04/01	26	Franja Verde-Barrio Ortiz-Toa Alta	1822.35	FRANJAS VERDES
FV-8	134-000-010-09	Utuado	-	1		25	519	29,924	1ra	Humacao	06/07/00	117	Franja Verde-Barrio Limón Utuado 1	563.59	FRANJAS VERDES
FV-9	No disponible	Las Piedras	1,000	1	1,662	48	247	1,863	1ra	Humacao	02/15/06	12	Faja de Terreno-Barrio Montones - Las Piedras	1491.49	FRANJAS VERDES
FV-10	No disponible	Las Piedras	1,000	1		43	110	1,650	1ra	Humacao	06/14/01	27	Franja Verde "E" Barrio Montones- Las Piedras	1204.48	FRANJAS VERDES
FV-11	134-000-010-09	Utuado	100	1		519	28	29,926	2da	Utuado	06/07/00	53	Franja Verde Barrio Limón Utuado 2	566.08	FRANJAS VERDES
FV-12	NO DISPONIBLE	Carolina	1,000	1		1,462	3	62,050	1ra	Carolina II	03/09/01	13	Franja Verde-Servidumbre Quebrada Canovanillas	149.59	FRANJAS VERDES
FV-13	No disponible	Trujillo Alto	-	1		161	120	7,761	-	San Juan IV	06/14/01	48	Solar 7-A, Barrio Las Cuevas, Trujillo Alto	157.42	FRANJAS VERDES
FV-14	No disponible	Trujillo Alto	-	1		161	120	7,761	-	San Juan IV	06/14/01	48	Solar 8-A, Barrio Las Cuevas, Trujillo Alto	200.28	FRANJAS VERDES
FV-15	No disponible	Trujillo Alto	-	1		161	120	7,761	-	San Juan IV	06/14/01	48	Solar 9-A, Barrio Las Cuevas, Trujillo Alto	183.50	FRANJAS VERDES
FV-16	No disponible	Trujillo Alto	-	1		161	120	7,761	-	San Juan IV	06/14/01	48	Solar 11-A, Barrio Las Cuevas, Trujillo Alto	1013.85	FRANJAS VERDES
FV-17	NO DISPONIBLE	Canovanas	-	1		M-340	-	14,299	5ta	Sección III, Carolina	09/04/01	154	Parcela 003 Canovananas	6014.45	FRANJAS VERDES
FV-18	No disponible	AIBONITO	241	1		241	90	12,684	1ra	Barraquillas	03/04/01	10	FRANJA VERDE CAUSE RIO AIBONITO	5562.50	FRANJAS VERDES
FV-19	62-339-082-006-09	Peñuelas	-	1		223	223	7,842	2da	Sección III, Ponce	08/04/01	22	Franja Verde-Barrio Coto-Peñuelas	523.95	FRANJAS VERDES
FV-20	17-144-054-201-34-000	San Juan	-	1		72	71	5 años 20817	4	San Juan IV	05/04/01	4	Franja Verde Carr 176 Km. 10.4-Cupey Alto	1299.11	FRANJAS VERDES
FV-21	108-000-007-38-001	Ciales	-	1		Hoja Movil	15	8,050	2da	Manati	08/10/07	27	Terreno radicada en el Barrio "Cordillera"	2031.39	FRANJAS VERDES
FV-22	No disponible	Maricao	-	1		15	130	7,535	-	Manati	08/05/07	26	Franja verde Bo. Farnueque Maricao	874.14	FRANJAS VERDES
FV-23	No disponible	Guayanilla	-	1		133	267	5,705	-	Ponce II	04/08/05	10	Franja Verde Bo. Barranco Guayanilla	523.95	FRANJAS VERDES
FV-24	No disponible	Utuado	-	1		281	229	11,796	-	Utuado	04/05/07	43	Franja Verde Bo. Angales Utuado	1067.61	FRANJAS VERDES
FV-25	35-161-000-010-05-901	Fajardo	-	1		335	8	15,271	-	Fajardo	25/04/06	9	Franja Verde Bo. Quebrada Fajardo	408.99	FRANJAS VERDES
FV-26	35-161-000-010-05-901	Utuado	-	1		388	224	5,608	-	Utuado	21/12/05	167	Parcela "A", Barrio Sabana Grande Utuado	274.30	FRANJAS VERDES
FV-27	35-161-000-010-05-901	Utuado	-	1		388	224	5,608	-	Utuado	21/12/05	167	Parcela "B", Bo. Quebrada Grande Utuado	2087.11	FRANJAS VERDES
FV-28	-	Las Piedras	-	1		-	-	-	-	-	-	-	-	-	-
FV-29	-	Las Piedras	-	1		-	-	-	-	-	-	-	-	-	-
FV-30	-	Barranquillas	-	50		39	132	1,334	-	Barranquillas	22/5/00	93	Franja verde rotulada "B"	2459.60	FRANJAS VERDES
FV-31	-	Barranquillas	-	50		39	132	1,334	-	Barranquillas	22/5/00	38	Rustica "A", Bo. Barrancas	746.79	FRANJAS VERDES
FV-32	-	Fajardo	-	1		213	35	1,936	-	Fajardo	25/10/00	38	Rustica "B", Bo. Barrancas	801.16	FRANJAS VERDES
FV-33	-	Morovis	-	1		82	217	5,537	-	Manati	08/11/09	177	Faja Verde Barrio Monteliano y Morovis Sur	868.67	FRANJAS VERDES
FV-34	-	Lujullillo	-	1		185	82	10,117	-	Fajardo	22/5/00	12	Franja radicada en Barrio Marneques porton 3	579.06	FRANJAS VERDES
FV-35	-	Humacao	-	1		243	243	6,324	-	Humacao	22/5/00	17	Rustica Franja Verde Barrio Maibú Humacao	1398.17	FRANJAS VERDES
FV-36	-	Naranjo	50,100	1		16	241	873	-	Barranquillas	15/8/00	8	Preido de terreno Barrio Guadana	1919.26	FRANJAS VERDES
FV-37	-	Barranquillas	-	100		93	11	4,203	-	Barranquillas	22/5/00	66	Parcela #8 Barrio Quebradilla	120.56	FRANJAS VERDES
FV-38	-	Barranquillas	-	200		93	11	4,203	-	Barranquillas	22/5/00	66	Parcela #7 Barrio Quebradilla	760.51	FRANJAS VERDES
FV-39	-	Barranquillas	-	500		93	11	4,203	-	Barranquillas	22/5/00	66	Parcela #1 Barrio Quebradilla	1248.11	FRANJAS VERDES
FV-40	-	Barranquillas	-	500		93	11	4,203	-	Barranquillas	22/5/00	66	Parcela #13 Barrio Quebradilla	1420.87	FRANJAS VERDES
FV-41	-	Río Grande	-	92		26	92	1,586	-	Carolina III	22/5/00	71	Barrio Cienega Baja Río Grande	1132.13	FRANJAS VERDES
FV-42	-	Barranquillas	-	50		194	118	11,327	-	Barranquillas	16/8/01	9	Parcela #3 Barrio Palo Hinchado	199.13	FRANJAS VERDES
FV-43	-	Naranjo	500	-		-	-	-	-	Barranquillas	07/04/01	9	Rustica "A", Barrio Cedral Arriba	2716.35	FRANJAS VERDES
FV-44	-	Naranjo	500	-		-	-	-	-	Barranquillas	07/04/01	9	Rustica "B", Barrio Cedral Arriba	1770.95	FRANJAS VERDES
FV-45	-	Arechibo	-	-		849	270	35,393	-	Arechibo	14/09/87	66	Faja de Terreno Barrio Sabana Hoyos	622.76	FRANJAS VERDES
FV-46	-	Maunabo	-	1		67	135	6,186	-	Guayama	01/00/00	66	Servidumbre	0.00	FRANJAS VERDES
FV-47	16-143-002-942-000	Guayama	-	1		422	140	19,270	-	Guayama	01/10/01	19	Faja de Terreno descrita con la letra "J"	1570.21	FRANJAS VERDES
FV-48	35-189-000-006-45-901	Utuado	-	1		204	96	2,126	-	Utuado	30/11/00	124	Uso publico #1 Barrio Vivi	170.55	FRANJAS VERDES
FV-49	35-189-000-006-45-901	Utuado	-	1		204	96	2,126	-	Utuado	30/11/00	124	Uso publico #2 Barrio Vivi Abajo	345.13	FRANJAS VERDES
FV-50	75-353-005-002-16-001	Yabucoa	-	1		229	180	14,461	1ra	Humacao	01/00/00	-	Parcela 142 Barrio Playa Aguacate	560.04	FRANJAS VERDES
FV-51	-	San Lorenzo	-	1		132	171	6,716	-	Caquas II	03/04/02	441	Franja verde numero uno - Bo. Florida	875.15	FRANJAS VERDES
FV-52	-	San Lorenzo	-	1		207	228	10,849	-	Caquas II	03/04/02	441	Franja verde numero dos - Bo. Florida	875.53	FRANJAS VERDES
FV-53	-	San Lorenzo	-	1		207	228	10,849	-	Caquas II	03/04/02	441	Franja verde numero tres - Bo. Florida	78.02	FRANJAS VERDES
FV-54	-	San Lorenzo	-	1		207	228	10,849	-	Caquas II	03/04/02	441	Franja verde numero cuatro - Bo. Florida	81.15	FRANJAS VERDES
FV-55	-	Carolina	-	1		813	65	32,654	-	Carolina II	23/6/95	7	Parcela de terreno Barrio Hoyo Milas	669.10	FRANJAS VERDES
FV-56	-	Carolina	-	1		103	47	1,462	-	Carolina II	29/09/83	23	Faja Verde Barrio Barrazas	2182.22	FRANJAS VERDES

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FRANJAS VERDES

Código	Numero de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tom	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-57	-	Albionto	1	1	-	160	87	8,389	-	Barranquitas	09/17/94	11	Faja verde Barrio Robles "A"	2846.24	FRANJAS VERDES
FV-58	-	Albionto	1	1	-	160	87	8,389	-	Barranquitas	09/17/94	11	Fanja verde Barrio Robles "B"	385.11	FRANJAS VERDES
FV-59	-	Canovanas	1	6	-	70	6	9,922	-	Carolina II	29/11/93	49	Faja de terreno Barrio Hato Puerto "A"	2108.17	FRANJAS VERDES
FV-60	-	Canovanas	1	6	-	70	6	9,922	-	Carolina II	29/11/93	49	Faja de terreno Barrio Hato Puerto "B"	818.37	FRANJAS VERDES
FV-61	-	Carayey	1	172	-	418	172	15,771	-	Caguas I	01/10/93	22	Parcela # 2 Barrio Quebrada Arriba	3095.47	FRANJAS VERDES
FV-62	-	Carayey	1	172	-	418	172	15,771	-	Caguas I	01/10/93	22	Parcela # 4 Barrio Quebrada Arriba	4045.48	FRANJAS VERDES
FV-63	-	Carayey	1	172	-	418	172	15,771	-	Caguas I	01/10/93	22	Servidumbre de paso Barrio Quebrada Arriba	0.00	FRANJAS VERDES
FV-64	-	Corozal	1	251	-	234	251	12,236	-	Barranquitas	21/05/93	52	Faja de seguridad de quebrada letra "G"	356.70	FRANJAS VERDES
FV-65	-	Corozal	1	252	-	234	252	12,237	-	Barranquitas	21/05/93	52	Faja de seguridad de quebrada letra "H"	480.76	FRANJAS VERDES
FV-66	-	Corozal	1	280	-	234	280	12,240	-	Barranquitas	21/05/93	52	Faja de seguridad de quebrada letra "I"	218.23	FRANJAS VERDES
FV-67	-	Corozal	1	281	-	234	281	12,241	-	Barranquitas	21/05/93	52	Faja de seguridad de quebrada letra "J"	280.70	FRANJAS VERDES
FV-68	-	Corozal	1	281	-	234	281	12,241	-	Barranquitas	21/05/93	52	Faja de seguridad de quebrada letra "K"	515.81	FRANJAS VERDES
FV-69	-	Celba	1	10	-	94	10	7,702	-	Fajardo	01/00/00	-	Solar Barrio Quebrada Seca	162.73	FRANJAS VERDES
FV-70	-	Carolina	1	189	-	141	189	49,485	-	Carolina II	01/00/00	-	Parcela Barrio Barreras SOLAR "H"	1089.53	FRANJAS VERDES
FV-71	-	Carolina	1	91	-	934	91	3,075	-	Carolina II	01/00/00	-	Parcela Barrio Barreras SOLAR "H"	486.06	FRANJAS VERDES
FV-72	169-000-009-92-000	Bayamon	1	55	-	134	55	37,947	-	Bayamon I	28/10/94	58	Faja de terreno Barrio Barreras	122.37	FRANJAS VERDES
FV-73	-	Carolina	1	1	-	395	22	30,713	-	Carolina III	20/10/95	20	Faja de terreno Barrio Cubuy	890.17	FRANJAS VERDES
FV-74	-	Carolina	1	1	-	125	230	5,961	-	Carolina III	19/11/94	16	Parcela "B" uso publico Carolina	3521.40	FRANJAS VERDES
FV-75	-	Canovanas	1	218	-	199	78	8,565	-	Manati	11/09/95	230	Parcela de Terreno Barrio Jaques	616.02	FRANJAS VERDES
FV-76	-	Carolina	1	803	-	161	7	8,565	-	Carolina II	26/09/95	30	Parcela de Terreno Barrio Cubuy	2534.87	FRANJAS VERDES
FV-77	-	Carolina	1	803	-	161	7	8,565	-	Carolina II	23/06/95	12	Parcela rotulada con la letra "C"	806.08	FRANJAS VERDES
FV-78	-	Corozal	1	100	-	991	200	10,273	-	Barranquitas	18/3/94	12	Terreno radicado barrio Cibuco	3048.38	FRANJAS VERDES
FV-79	-	Canovanas	1	49	-	49	98	2,916	-	Caguas	25/1/95	1	Parcela "C"	885.65	FRANJAS VERDES
FV-80	-	Caguas	1	280	-	1,371	280	48,722	-	Caguas	02/05/95	5	Servidumbre de paso Barrio Palma Sola	420.83	FRANJAS VERDES
FV-81	-	Barranquitas	1	190	-	172	190	10,251	-	Barranquitas	01/00/00	-	Parcela "J" Quebrada Grande	1219.86	FRANJAS VERDES
FV-82	-	Barranquitas	1	190	-	172	190	10,251	-	Barranquitas	01/00/00	-	Parcela "M" Quebrada Grande	831.75	FRANJAS VERDES
FV-83	-	Carolina	1	278	-	285	13	21,675	-	Carolina	01/00/00	-	Terreno radicado Barrio Cedros	28.61	FRANJAS VERDES
FV-84	-	Humacao	1	285	-	33	285	13,868	-	Humacao	06/09/96	18	Franja verde Barrio Collores	3186.97	FRANJAS VERDES
FV-85	-	Yabucoa	1	207	-	207	190	13,162	-	Humacao	01/00/00	-	Franja verde Barrio Calabazas	138.35	FRANJAS VERDES
FV-86	-	Carolina	1	278	-	890	278	9,084	-	Humacao II	12/27/94	5	Faja verde para Rio Canovanas	6040.27	FRANJAS VERDES
FV-87	117-000-006-14-901	Atascos	1	158	-	251	158	9,084	-	Mayaquez	26/9/95	27	Parcela radicado en el Barrio Pinales	850.75	FRANJAS VERDES
FV-88	-	Agua Buenas	1	49	-	49	6	1,760	-	Caguas II	01/00/00	-	Faja para uso publico para cause del rio	2582.54	FRANJAS VERDES
FV-89	-	Agua Buenas	1	49	-	49	6	1,760	-	Caguas II	01/00/00	-	Faja para uso publico para cause del rio	1081.50	FRANJAS VERDES
FV-90	-	Agua Buenas	1	49	-	49	6	1,760	-	Caguas II	01/00/00	-	Faja para uso publico para cause del rio	963.30	FRANJAS VERDES
FV-91	-	Agua Buenas	1	6	-	49	6	1,760	-	Caguas II	01/00/00	-	Servidumbre de paso # 1	1081.50	FRANJAS VERDES
FV-92	-	Agua Buenas	1	6	-	49	6	1,760	-	Caguas II	01/00/00	-	Servidumbre de paso # 2	0.00	FRANJAS VERDES
FV-93	-	Agua Buenas	1	6	-	49	6	1,760	-	Caguas II	01/00/00	-	Servidumbre de paso # 2	0.00	FRANJAS VERDES
FV-94	-	Bayamon	1	118	-	118	18	6,150	-	Bayamon I	01/00/00	-	Parcela "D" Barrio Delatos	645.75	FRANJAS VERDES
FV-95	-	Bayamon	1	1048	-	1,048	126	47,030	-	Bayamon	19/9/94	17	Faja de terreno Barrio Guaruquao	1665.56	FRANJAS VERDES
FV-96	-	Aroyo	1	155	-	155	14	5,794	-	GUAYAMA	01/00/00	-	Urb. Villa Punta Guiltre #2	299.15	FRANJAS VERDES
FV-97	-	Aroyo	1	282	-	1,287	14	5,794	-	GUAYAMA	01/00/00	-	Urb. Villa Punta Guiltre #2	173.71	FRANJAS VERDES
FV-98	-	Carolina	1	58	-	337	58	45,505	-	Caguas I	01/00/00	-	Terreno en Barrio Boninquen	0.00	FRANJAS VERDES
FV-99	-	Canovanas	1	231	-	278	231	12,510	-	Carolina II	01/00/00	-	Parcela "B" Barrio Hoyos	1953.47	FRANJAS VERDES
FV-100	-	Canovanas	1	259	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja verde Barrio Lomas	427.81	FRANJAS VERDES
FV-101	-	Canovanas	1	283	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja de seguridad lote "A"	541.92	FRANJAS VERDES
FV-102	-	Canovanas	1	283	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja de seguridad lote "B"	249.56	FRANJAS VERDES
FV-103	-	Canovanas	1	283	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja de seguridad lote "C"	532.10	FRANJAS VERDES
FV-104	-	Canovanas	1	283	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja de seguridad lote "D"	532.10	FRANJAS VERDES
FV-105	-	Canovanas	1	283	-	283	259	12,729	-	Carolina III	01/00/00	-	Faja de seguridad lote "E"	270.87	FRANJAS VERDES
FV-106	-	Lajas	1	100	-	-	-	-	-	Carolina III	01/00/00	-	Faja de seguridad Lote "REMANNENTE"	391.57	FRANJAS VERDES
FV-107	-	San German	1	460	-	-	-	-	-	San German	29/3/93	5	Parcela de terreno Barrio Candalaria	1334.77	FRANJAS VERDES
FV-108	-	Guabo	1	53	-	53	12	15,734	-	San German	17/5/93	7	Parcela de terreno Barrio Cain Alto	4336.38	FRANJAS VERDES
FV-109	-	Gurabo	1	1,086	-	53	12	1,086	-	Caguas II	23/6/95	21	Franja de terreno Barrio Memey	0.00	FRANJAS VERDES
FV-110	-	Naranjo	1	38	-	63	63	9,489	-	Caguas II	2/12/96	17	Franja de terreno Barrio Memey	0.00	FRANJAS VERDES
FV-111	06-032-091-003-36-000	San Lorenzo	1	849	-	270	130	35,383	-	Arecho I	01/00/00	-	Faja terreno Barrio Sabana Hoyos	660.43	FRANJAS VERDES
FV-112	-	San Lorenzo	1	237	-	237	130	6,997	-	Caguas II	02/04/96	47	Preñido de terreno Barrio Espino	1805.59	FRANJAS VERDES
FV-113	-	Barranquitas	100	118	-	73	118	3,177	-	Barranquitas	14/6/97	51	Faja de terreno Barrio Canabon	564.10	FRANJAS VERDES

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**FRANJAS VERDES**

Código	Numero de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-114	-	Barranquitas	100	118		75	118	3,177	-	Barranquitas	14/09/97	51	Faja de terreno Barrio Canabon "C"	1242.33	FRANJAS VERDES
FV-115	-	Barranquitas	100	118		75	118	3,177	-	Barranquitas	14/09/97	51	Faja de terreno Barrio Canabon "P"	574.31	FRANJAS VERDES
FV-116	-	Barranquitas	100	118		75	118	3,177	-	Barranquitas	14/09/97	51	Faja de terreno Barrio Canabon "Q"	979.23	FRANJAS VERDES
FV-117	-	Lares	100	18		104	18	5,203	-	Utuado	01/00/00	-	Faja de terreno Barrio Bartolo	187.29	FRANJAS VERDES
FV-118	-	Barranquitas	1,000	36		149	36	9,156	-	Barranquitas	27/09/97	96	Predio de terreno Barrio Palo Hinchado	104.99	FRANJAS VERDES
FV-119	-	Río Grande	158	67		158	67	7,904	-	Carolina III	01/00/00	-	Predio de terreno Barrio Cienega Alta	277.50	FRANJAS VERDES
FV-120	327-000-001-49	San Lorenzo	1	25		191	25	10,069	-	-	-	16	Faja de terreno en Barrio Espinosa de San Lorenzo	458.756	FRANJAS VERDES
FV-121	-	Carolina	1	-		-	-	-	-	Carolina II	01/00/00	-	Franja verde Río Canovenillas	2050.18	FRANJAS VERDES
FV-122	-	Barranquitas	1	247		203	247	11,755	-	Barranquitas	01/00/00	-	Predio de terreno Barrio Quebrada Grande "A"	344.89	FRANJAS VERDES
FV-123	-	Barranquitas	1	247		203	247	11,755	-	Barranquitas	01/00/00	-	Predio de terreno Barrio Quebrada Grande "B"	2762.16	FRANJAS VERDES
FV-124	-	San Lorenzo	1	48		78	48	4,828	-	Caguas II	01/00/00	-	Franja verde Barrio Quemados	1274.84	FRANJAS VERDES
FV-125	414-00-004-30-000	Juana Díaz	1	67		226	67	8,403	-	Ponce I	27/05/04	-	Franja verde terreno Barrio Río Cañas Abajo	2804.47	FRANJAS VERDES
FV-126	-	Yauco	1	10		497	10	3,549	-	Ponce	01/28/08	6	Porción de terreno en Barrio Susúa Alta de Yauco	249.98	FRANJAS VERDES
FV-127	304-000-007-95-000	Humacao	1	477		75	477	21,682	-	Humacao	01/00/00	-	Predio de terreno Barrio Marihana	705.18	FRANJAS VERDES
FV-128	290-000-001-12-000	Adjuntas	1	36		281	36	1,366	-	Utuado	01/00/00	-	Predio de terreno Barrio Garzas	1051.40	FRANJAS VERDES
FV-129	-	Barceloneta	1	281		121	281	673	-	Manatí	01/00/00	-	Parcela Barrio "Palmas Altas"	143.82	FRANJAS VERDES
FV-130	-	Yabucoa	1	40		97	40	3,221	-	Humacao	01/00/00	-	Predio terreno Barrio Guayabota Lote 1	1815.88	FRANJAS VERDES
FV-131	-	Yabucoa	1	40		97	40	3,221	-	Humacao	01/00/00	-	Predio terreno Barrio Guayabota Lote 2	386.05	FRANJAS VERDES
FV-132	-	Carolina	1	86		45	86	2,220	-	Carolina	12/02/04	3	Faja de terreno Barrio Canovenilla	1877.31	FRANJAS VERDES
FV-133	-	Carolina	1	86		45	86	2,220	-	Carolina III	12/02/04	3	Faja de terreno Barrio Carovenilla	370.78	FRANJAS VERDES
FV-134	-	Carolina	1	86		45	86	2,220	-	Carolina III	12/02/04	3	Faja de terreno Barrio Carovenilla	267.49	FRANJAS VERDES
FV-135	-	Río Grande	100	28		387	28	23,204	-	Carolina III	01/00/00	-	Parcela Barrio Jimenez	412.80	FRANJAS VERDES
FV-136	-	Río Grande	100	28		387	28	23,204	-	Carolina III	01/00/00	-	Parcela Barrio Jimenez	356.60	FRANJAS VERDES
FV-137	-	Arecibo	170	170		1027	170	35,393	-	Arecibo	01/00/00	-	Franjas de terreno Barrio Sabana Hoyos	304.48	FRANJAS VERDES
FV-138	-	Lares	500	1		142	195-197	3,093	-	Caguas I	30/06/04	21	Faja de terreno zona urbana	130.40	FRANJAS VERDES
FV-139	-	Caguas	1	211		170	211	1,552	-	Caguas I	13/05/04	44	Parcela Barrio Bailón	2364.63	FRANJAS VERDES
FV-140	-	Naranjo	1	83		43	83	1,637	-	Barranquitas	05/09/98	107	Predio de terreno Barrio Anones	1797.14	FRANJAS VERDES
FV-141	-	Caguas	1	168		213	168	16,677	-	Caguas I	23/05/94	924	Predio de terreno Barrio Río Cañas	357.59	FRANJAS VERDES
FV-142	-	Yabucoa	1	31		213	31	13,424	-	Humacao	05/04/00	58	Faja de terreno Barrio Telas	890.95	FRANJAS VERDES
FV-143	-	Guayabo	100	242		198	242	1,289	2da	Caguas II	01/00/00	-	Franja verde Barrio Rincon	139.53	FRANJAS VERDES
FV-144	-	Guayabo	1	20		915	20	33,441	-	Guayabo	08/11/99	19	Lote terran sector Santa Gallo Barrio Santa Rosa	868.33	FRANJAS VERDES
FV-145	-	Guayabo	1	80		407	80	32,237	-	Guayabo	08/11/99	20	Parcela de terreno Barrio Hao Nuevo	189.93	FRANJAS VERDES
FV-146	-	Carovenillas	1	111		141	111	81	Tercera	Carolina III	01/00/00	-	Predio de terreno Barrio Campo Rico	6011.97	FRANJAS VERDES
FV-147	-	San Lorenzo	1	48		78	48	4,828	-	Caguas III	08/11/99	212	Predio de terreno Barrio Quemados	1274.78	FRANJAS VERDES
FV-148	-	Guayabo	1	92		37	92	1,926	-	Guayabo	03/12/99	170	Franja de terreno Barrio Camarones	293.48	FRANJAS VERDES
FV-149	-	Caguas	1	168		37	168	45,848	1ra	Caguas	11/10/96	22	Servidumbre de paso	0.00	FRANJAS VERDES
FV-150	-	Yabucoa	100	250		90	250	2,937	-	Humacao	01/00/00	-	Franja de terreno Barrio Guayabota	429.11	FRANJAS VERDES
FV-151	-	Adjuntas	1	11		273	11	6,421	-	Humacao	01/00/00	-	Predio de terreno Barrio Vegas Arriba	505.26	FRANJAS VERDES
FV-152	-	Utuado	100	182		151	182	6,112	-	Utuado	01/00/00	-	Predio de terreno Barrio Angles	375.82	FRANJAS VERDES
FV-153	-	Barranquitas	1	26		26	26	1,088	Sexta	Barranquitas	01/00/00	-	Faja de seguridad quebrada	399.81	FRANJAS VERDES
FV-154	-	Barranquitas	1	26		26	26	1,088	Sexta	Barranquitas	01/00/00	-	Faja de seguridad Rio Grande de Manati	290.37	FRANJAS VERDES
FV-155	-	Adjuntas	1	221		221	221	8,655	1ra	Utuado	01/00/00	-	Faja verde Barrio Vegas Arriba	2527.25	FRANJAS VERDES
FV-156	-	Adjuntas	1	285		221	285	8,655	1ra	Utuado	01/00/00	-	Faja verde Barrio Vegas Arriba "A"	819.76	FRANJAS VERDES
FV-157	-	Adjuntas	1	285		221	285	8,655	1ra	Utuado	01/00/00	-	Faja verde Barrio Vegas Arriba "B"	2741.33	FRANJAS VERDES
FV-158	-	Las Piedras	1	255		234	255	12,470	1ra	Humacao	11/01/96	6	Faja verde Barrio Vegas Arriba	645.12	FRANJAS VERDES
FV-159	-	Las Piedras	1	255		234	255	12,470	1ra	Humacao	11/01/96	6	Predio terreno Barrio Telas	527.16	FRANJAS VERDES
FV-160	-	Villalba	1	143		101	143	4,760	Cuarta	Ponce I	16/06/96	31	Uso Publico "B"	352.46	FRANJAS VERDES
FV-161	-	Coroza	1	126		81	126	4,032	2da	Barranquitas	01/00/00	-	Predio de terreno Barrio Padilla	607.41	FRANJAS VERDES
FV-162	-	Caguas	1	179		220	179	1,243	-	Barranquitas	13/10/98	121	Predio de terreno Barrio Cuyón	4925.56	FRANJAS VERDES
FV-163	-	Abonito	1	235		91	235	963	-	Barranquitas	26/09/95	8	Predio de terreno Barrio Asomanite	12031.72	FRANJAS VERDES
FV-164	-	Abonito	1	235		91	235	963	-	Barranquitas	26/09/95	8	Predio de terreno Barrio Asomanite FV3	6241.33	FRANJAS VERDES
FV-165	-	Abonito	100	235		91	235	963	-	Barranquitas	26/09/95	8	Predio de terreno Barrio Asomanite FV3	173.89	FRANJAS VERDES
FV-166	-	Utuado	100	106		345	106	15,075	-	Utuado	14/08/93	94	Predio de terreno Barrio Teñúan "A"	3693.91	FRANJAS VERDES
FV-167	-	Utuado	100	106		345	106	15,075	-	Utuado	14/08/93	94	Predio de terreno Barrio Teñúan "B"	369.26	FRANJAS VERDES
FV-168	-	Utuado	100	106		345	106	15,075	-	Utuado	14/08/93	94	Predio de terreno Barrio Teñúan "C"	1499.90	FRANJAS VERDES
FV-169	-	Toa Alta	1	128		170	128	-	Tercera	Bayamon III	01/00/00	-	Predio de terreno Barrio Ortiz	1138.42	FRANJAS VERDES
FV-170	221-000-002-40-001	Barranquitas	50	162		50	162	2,443	-	Barranquitas	01/00/00	-	Predio de terreno Barrio Quebradillas	1719.19	FRANJAS VERDES

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FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finsa	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escrituras	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-171	221-000-002-40-001	Barranquitas	50			50	162	2,443	-	Barranquitas	07/00/00	-	Predio de terreno barro Quebradillas "B"	4103.10	FRANJAS VERDES
FV-172	-	Yabucua	1			73	179	2,273	1ra	Humacao	01/00/00	-	Predio de terreno Barrio Calabazas "Z"	817.52	FRANJAS VERDES
FV-173	-	Yabucua	1			73	179	2,273	1ra	Humacao	01/00/00	-	Predio de terreno Barrio Calabazas "Z"	417.79	FRANJAS VERDES
FV-174	-	Yabucua	1			73	179	2,273	1ra	Humacao	01/00/00	-	Predio de terreno Barrio Calabazas	421.34	FRANJAS VERDES
FV-175	-	Guaynabo	1			26	16	1,505	1ra	Guaynabo	01/00/00	-	Predio de terreno Barrio Santa Rosa	720.54	FRANJAS VERDES
FV-176	-	Guaynabo	1			26	16	1,505	1ra	Guaynabo	01/00/00	-	Asea uso Publico, según plano de inscripción	817.92	FRANJAS VERDES
FV-177	-	Casas	50			148	88	8,456	-	Barranquitas	13/3/02	1	Predio de terreno Barrio Los Llanos	3846.93	FRANJAS VERDES
FV-178	-	Casas	50			148	88	8,456	-	Barranquitas	13/3/02	1	Predio de terreno Barrio Los Llanos	1795.84	FRANJAS VERDES
FV-179	-	Rio Piedras	1			208	27	7,710	-	San Juan IV	01/00/00	-	Parcela "N"	591.72	FRANJAS VERDES
FV-180	-	Juana Diaz	1			175	152	3,696	Decimotercera	Pozos I	30/5/51	15	Barrio Rio Canas Arriba Y Rio Canas Abajo	1564.50	FRANJAS VERDES
FV-181	-	Carolina	1			315	128	17,517	-	Ulucado	21/9/56	23	Predio de terreno Barrio Maneyes	1186.41	FRANJAS VERDES
FV-182	-	Carolina	1			963	32	39,246	2da	Carolina II	28/6/56	6	Predio de terreno Barrio Trujillo Bajo	230.27	FRANJAS VERDES
FV-183	-	Maunabo	1			45	3	693	-	Guayama	27/6/56	16	Predio de terreno Barrio Talame "A"	488.59	FRANJAS VERDES
FV-184	-	Maunabo	1			45	3	693	-	Guayama	27/6/56	16	Predio de terreno Barrio Talame "B"	693.50	FRANJAS VERDES
FV-185	-	Maunabo	1			45	3	693	-	Guayama	27/6/56	16	Predio de terreno Barrio Talame "C"	639.73	FRANJAS VERDES
FV-186	-	Maunabo	1			45	3	693	-	Guayama	27/6/56	16	Predio de terreno Barrio Talame "D"	646.03	FRANJAS VERDES
FV-187	-	Trujillo Alto	1			18	238	881	Tercera	San Juan IV	13/7/59	21	Servidumbre Barrio Quebrada Grande	0.00	FRANJAS VERDES
FV-188	-	Trujillo Alto	1			18	238	881	Tercera	Ulucado	01/00/00	-	Predio de terreno Barrio Maneyes Abajo "A"	1875.12	FRANJAS VERDES
FV-189	-	Ulucado	1			351	33	16,281	-	Ulucado	01/00/00	-	Predio de terreno Barrio Maneyes Abajo "B"	1560.27	FRANJAS VERDES
FV-190	-	Juana Diaz	1			351	33	16,281	-	Pozos I	16/6/57	14	Predio de terreno Colindancia Rio Canas	890.47	FRANJAS VERDES
FV-191	-	Ulucado	1			344	1	13,310	-	Pozos I	01/00/00	-	Solar Barrio Las Cuevas	2431.17	FRANJAS VERDES
FV-192	-	Trujillo Alto	1			161	118	7,161	Cuarta	San Juan IV	01/00/00	-	Solar Barrio Las Cuevas #10	151.42	FRANJAS VERDES
FV-193	-	Trujillo Alto	1			161	118	7,161	Cuarta	San Juan IV	01/00/00	-	Solar Barrio Las Cuevas 7-A	200.28	FRANJAS VERDES
FV-194	-	Trujillo Alto	1			161	118	7,161	Cuarta	San Juan IV	01/00/00	-	Solar Barrio Las Cuevas 8-A	183.50	FRANJAS VERDES
FV-195	-	Trujillo Alto	125			161	118	7,161	Cuarta	San Juan IV	01/00/00	-	Solar Barrio Las Cuevas 9-A	1013.85	FRANJAS VERDES
FV-196	-	Trujillo Alto	500			161	118	7,161	Cuarta	San Juan IV	01/00/00	-	Solar Barrio Las Cuevas 11-A	1964.32	FRANJAS VERDES
FV-197	-	Trujillo Alto	100			180	108	1,405	-	Caguas II	16/3/01	28	Faja uso publico quebrada	4897.85	FRANJAS VERDES
FV-198	45-224-000-003-04-901	Aguas Buenas	100			180	108	1,405	-	Caguas II	16/3/01	28	Faja uso publico para carretera PR 777	740.60	FRANJAS VERDES
FV-199	45-224-000-003-04-901	Aguas Buenas	100			180	108	1,405	-	Caguas II	25/4/56	40	Predio de terreno en carretera 620 km 09	1247.46	FRANJAS VERDES
FV-200	45-224-000-003-04-901	Aguas Buenas	100			180	108	1,405	-	Caguas II	12/12/51	71	Predio de terreno Barrio Mariana	247.02	FRANJAS VERDES
FV-201	-	Humacao	1			71	28	2,294	-	Humacao	01/00/00	-	Predio de terreno Barrio Vivi Arriba	1138.42	FRANJAS VERDES
FV-202	-	Humacao	1			71	28	2,294	-	Ulucado	28/6/56	365	Predio de terreno Localizado Barrio Ortiz	1964.27	FRANJAS VERDES
FV-203	-	Toa Alta	1			170	128	2,224	Tercera	Bayamon III	01/00/00	-	Predio de terreno Barrio Mirasol	5299.03	FRANJAS VERDES
FV-204	-	Guaynabo	1			241	123	5,955	1ra	Ulucado	20/5/58	38	Predio de terreno Barrio Mirasol	292.31	FRANJAS VERDES
FV-205	-	Lares	1			277	123	5,955	-	Ulucado	20/5/58	38	Predio de terreno Barrio Mirasol "B"	123.11	FRANJAS VERDES
FV-206	-	Lares	1			277	123	5,955	-	Ulucado	01/00/00	-	Predio de terreno Barrio Sallio Arriba	3405.07	FRANJAS VERDES
FV-207	-	Ulucado	1			409	242	1,786	2da	Carolina III	01/08/58	345	Predio de terreno Barrio Guzman	616.84	FRANJAS VERDES
FV-208	-	Rio Grande	1			31	140	2,273	-	Barranquitas	18/12/98	22	Predio de terreno Barrio Quebradilla	84.20	FRANJAS VERDES
FV-209	-	Barranquitas	1			40	125	13,041	-	Guaynabo	01/00/00	-	Predio de terreno Barrio Hato Nuevo	160.99	FRANJAS VERDES
FV-210	-	Barranquitas	1,000			194	125	13,041	-	Caguas II	01/00/00	-	Predio de terreno Barrio Caquiagua	811.06	FRANJAS VERDES
FV-211	-	San Lorenzo	1			86	65	5,051	-	Bayamon IV	01/00/00	-	Parcela N-10 (C-1) Barrio Rio Lagas	657.08	FRANJAS VERDES
FV-212	-	San Lorenzo	1			86	65	5,051	-	Bayamon IV	01/00/00	-	Parcela N-10 (C-2) Barrio Rio Lagas	73.92	FRANJAS VERDES
FV-213	-	Derado	1			171	155	400	-	Bayamon IV	01/00/00	-	Parcela N-DOS BAL-2 Barrio Rio Lagas	336.74	FRANJAS VERDES
FV-214	-	Derado	1			171	155	400	-	Bayamon IV	14/8/57	180	Predio de terreno Barrio Maney "B"	417.14	FRANJAS VERDES
FV-215	-	Derado	1			171	155	400	-	Bayamon IV	14/8/57	180	Predio de terreno Barrio Maney "B"	3407.40	FRANJAS VERDES
FV-216	-	Guaynabo	500			301	190	16,778	-	Guaynabo	06/03/03	16	Predio de terreno Barrio Cañabon	1897.36	FRANJAS VERDES
FV-217	-	Guaynabo	500			301	190	16,778	-	Guaynabo	06/03/03	61	Predio de terreno Barrio Rio Canas	15904.65	FRANJAS VERDES
FV-218	-	Corozal	1			64	205	20,857	-	Caguas I	05/11/02	2	Predio de terreno Barrio Telas	700.81	FRANJAS VERDES
FV-219	-	Corozal	1			302	256	3,696	-	Humacao	06/03/03	113	Predio de terreno Barrio Rayo	15891.41	FRANJAS VERDES
FV-220	-	Juana Diaz	1,000			439	221	1,638	-	Caguas II	05/11/02	81	Predio de terreno Barrio Pozos No.1	3549.42	FRANJAS VERDES
FV-221	-	Humacao	1			50	175	1,782	-	Mamati	05/11/02	-	Predio de terreno Barrio Pozos No. 3	486.07	FRANJAS VERDES
FV-222	-	Sabana Grande	1			49	175	1,782	-	Mamati	05/11/02	-			
FV-223	-	Aguas Buenas	100			301	48	9,999	1ra	Mamati	05/11/02	-			
FV-224	-	Casayes	1			-	-	-	-	Mamati	05/11/02	-			
FV-225	-	Casayes	1			-	-	-	-	Mamati	05/11/02	-			
FV-226	-	Casayes	1			-	-	-	-	Mamati	05/11/02	-			
FV-227	-	Casayes	1			-	-	-	-	Mamati	05/11/02	-			

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## FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-228	-	Barraquillas	1	1	102	275	5,097		-	Barraquillas	05/17/02	35	Predio de terreno Barrio Palo Hinchado	413.79	FRANJAS VERDES
FV-229	-	Guaynabo	1	1	732	90	29,904		-	Guaynabo	09/17/02	5	Servidumbre de paso barrio Hamey	72.82	FRANJAS VERDES
FV-230	-	Lares	1	204	267	204	13,975		1ra	Uluda	07/00/00	-	Predio de terreno Barrio Pueblo	392.02	FRANJAS VERDES
FV-231	-	Albionto	1	93	182	93	7,779		Tercera	Uluda	07/00/00	-	Predio de terreno Barrio Comunidad Tabonuco	280.74	FRANJAS VERDES
FV-232	229-000-001-50	Albionto	100	65	196	65	1,189		Septima	Barraquillas	05/07/01	155	Predio de terreno Barrio Llanos	565.50	FRANJAS VERDES
FV-233	-	Las Piedras	1	71	8	71	410		-	Humacao	15/06/02	3	Bo. Rio Blanco - Joseph O Howell	257.10	FRANJAS VERDES
FV-234	-	UTULLADO	1	741	98	741	-		-	Humacao	15/06/02	31	Servidumbre de Paso	0.00	FRANJAS VERDES
FV-235	-	San Lorenzo	1	60	490	60	7,909		4	Uluda	15/06/02	49	Predio de terreno Barrio Caguamas	1628.03	FRANJAS VERDES
FV-236	-	San Lorenzo	1	201	297	201	4,421		-	Caguas II	15/06/02	97	Predio de terreno Barrio Florida	5023.06	FRANJAS VERDES
FV-237	-	Corozal	1	14	164	14	2,732		14	Barraquillas	07/00/00	-	Predio de terreno calle Bou Parcela "A"	197.67	FRANJAS VERDES
FV-238	-	Corozal	1	14	164	14	2,732		-	Barraquillas	07/00/00	-	Predio de terreno calle Bou Parcela "B"	51.40	FRANJAS VERDES
FV-239	-	Yabucoa	1	210	169	210	10,093		-	Humacao	20/09/02	147	Predio de terreno Barrio Lacemas	47.51	FRANJAS VERDES
FV-240	-	Río Grande	1	115	280	115	19,125		-	Carolina III	17/09/03	26	Predio de terreno Barrio Cientista Alta	1831.96	FRANJAS VERDES
FV-241	-	Toa Alta	1	196	371	196	18,597		-	Bayamon III	16/09/03	260	Predio de terreno Barrio Quezada Arenas	137.00	FRANJAS VERDES
FV-242	-	Ceiba	1.00	117	117	1	8,796		-	Fajardo	08/10/02	83	Predio de terreno Barrio Vivi Arriba	100.66	FRANJAS VERDES
FV-243	-	Uluda	500	257	303	257	12,038		-	Uluda	04/06/02	-	Predio de terreno Barrio Ciudad	567.42	FRANJAS VERDES
FV-244	-	Carolina	1	45	890	163	913		-	Carolina	01/00/00	-	Predio Terreno Barrio Cerdos	400.31	FRANJAS VERDES
FV-245	-	Lares	1	45	244	45	12,493		-	Uluda	01/00/00	-	Predio de terreno Barrio Pueblo	866.73	FRANJAS VERDES
FV-246	-	Guayanilla	1	183	87	183	171		-	Ponce II	01/00/00	-	Predio de terreno Coto Mabu	3435.56	FRANJAS VERDES
FV-247	-	Humacao	100	75	504	75	23,085		-	Humacao	01/00/00	-	Predio de terreno Coto Mabu	7820.84	FRANJAS VERDES
FV-248	-	Lares	-	185	187	147	7,975		-	Murri	26/06/03	57	Predio de terreno Barrio Buenos Aires	3296.16	FRANJAS VERDES
FV-249	-	Corozal	100	185	114	185	5,559		-	Barraquillas	26/06/03	46	Predio de terreno Barrio Fonton Yunas	869.80	FRANJAS VERDES
FV-250	-	Las Piedras	1	108	141	108	1,367		2da	Humacao	26/06/03	59	Predio de terreno Barrio Palos Blancos	121.80	FRANJAS VERDES
FV-251	-	Cables	1	150	150	150	7,320		-	Murri	26/06/03	14	Predio de terreno Barrio Fozas	1380.54	FRANJAS VERDES
FV-252	-	Ponce	1	181	1086	181	13,855		2da	Barraquillas	22/06/04	189	Predio de terreno Barrio Anton Cametilla	130.66	FRANJAS VERDES
FV-253	-	Yabucoa	1	212	244	212	3,506		-	Ponce	22/06/04	55	Predio de terreno Barrio Camaban	739.62	FRANJAS VERDES
FV-254	-	Las Piedras	1	56	294	56	2,994		-	Humacao	20/09/02	55	Predio de terreno Barrio Jacemas	5240.83	FRANJAS VERDES
FV-255	-	Las Piedras	1	-	-	-	-		-	Humacao	20/09/02	55	Predio de terreno Barrio Tejas Q-1	942.41	FRANJAS VERDES
FV-256	-	Las Piedras	1	-	-	-	-		-	Humacao	20/09/02	56	Predio de terreno Barrio Tejas Q-2	1489.88	FRANJAS VERDES
FV-257	-	Naranjito	1	-	-	-	-		-	Humacao	20/09/02	56	Predio de terreno Barrio Cedro Aniba	777.77	FRANJAS VERDES
FV-258	-	Barraquillas	1,000	66	48	186	4,535		-	Barraquillas	18/02/03	21	Predio de terreno Barrio Cedro Aniba	440.39	FRANJAS VERDES
FV-259	-	Adjuntas	1	116	153	116	1,683		Octava	Uluda	04/05/98	9	Predio de terreno Barrio Barrancas	1162.74	FRANJAS VERDES
FV-260	-	Toa Alta	1	94	245	94	5,674		-	Uluda	29/3/99	24	Predio de terreno Barrio Garzas	1015.79	FRANJAS VERDES
FV-261	-	Uluda	1	192	200	192	9,214		2da	Bayamon	01/00/00	151	Predio de terreno Barrio Ortiz	61.18	FRANJAS VERDES
FV-262	-	Bayamon	100	6	200	6	6,047		-	Uluda	26/08/98	151	Predio de terreno Barrio Vivi Abajo	88.30	FRANJAS VERDES
FV-263	-	Uluda	1	179	192	179	9,214		-	Bayamon	28/08/98	41	Predio de terreno Barrio Pajaleros	616.30	FRANJAS VERDES
FV-264	-	Uluda	1	268	559	268	2,800		15	Guaynabo	01/00/00	-	Predio de terreno Barrio Camaromas	1006.95	FRANJAS VERDES
FV-265	-	Yabucoa	1	195	175	195	11,447		-	Humacao	28/04/99	77	Predio de terreno Barrio Jacemas	570.94	FRANJAS VERDES
FV-266	-	Humacao	50	285	247	285	9,200		-	Humacao	17/10/01	-	Predio de terreno Barrio Tejas	871.70	FRANJAS VERDES
FV-267	-	Naranjito	100	45	140	45	2,116		2da	Barraquillas	01/09/99	161	Predio de terreno Barrio La Escriura 107 es la Ad	208.30	FRANJAS VERDES
FV-268	-	Guaynabo	1	130	973	130	34,952		1ra	Guaynabo	01/09/99	86	Predio de terreno Barrio Helechi	733.99	FRANJAS VERDES
FV-269	-	Guaynabo	1	225	88	225	3,953		1ra	Guaynabo	01/09/99	86	Predio de terreno Barrio Santa Rosa Parcela "A"	7550.70	FRANJAS VERDES
FV-270	-	Carolina III	1	42	29	42	1,248		-	Barraquillas	29/08/05	84	Predio de terreno Barrio Santa Rosa Parcela "B"	2757.57	FRANJAS VERDES
FV-271	-	Carolina III	1	42	29	42	1,248		-	Barraquillas	01/00/00	-	Predio de terreno Barrio Lomas	7657.42	FRANJAS VERDES
FV-272	-	Carolina III	1	42	29	42	1,248		-	Carolina III	01/00/00	-	Predio de terreno Barrio Lomas	801.14	FRANJAS VERDES
FV-273	-	Carolina III	1	42	29	42	1,248		-	Carolina III	01/00/00	-	Predio de terreno Barrio Lomas	1562.72	FRANJAS VERDES
FV-274	-	Carolina III	1	42	29	42	1,248		-	Carolina III	01/00/00	-	Predio de terreno Barrio Lomas	2230.90	FRANJAS VERDES
FV-275	-	Carolina III	1	42	29	42	1,248		-	Carolina III	01/00/00	-	Predio de terreno Barrio Lomas	1562.72	FRANJAS VERDES
FV-276	-	Carolina III	1	64	74	64	861		-	Caguas II	01/00/00	-	Predio de terreno Barrio Carro Gordo "A"	2159.61	FRANJAS VERDES
FV-277	-	San Lorenzo	1	64	74	64	861		-	Caguas II	01/00/00	-	Predio de terreno Barrio Carro Gordo "B"	688.02	FRANJAS VERDES
FV-278	-	San Lorenzo	1	31	64	31	6830		-	Caguas II	01/00/00	-	Predio de terreno Barrio Carro Gordo "C"	1567.11	FRANJAS VERDES
FV-279	-	San Lorenzo	1	31	64	31	6830		-	Caguas II	01/00/00	-	Predio de terreno Barrio Carro Gordo "D"	120.53	FRANJAS VERDES
FV-280	-	Albionto	1	31	64	31	6830		-	Barraquillas	30/07/03	27	Predio de Terreno Barrio Cuyon "A"	1290.66	FRANJAS VERDES
FV-281	-	Albionto	1	31	64	31	6830		-	Barraquillas	30/07/03	27	Predio de Terreno Barrio Cuyon "B"	717.46	FRANJAS VERDES
FV-282	-	Albionto	1	31	64	31	6830		-	Barraquillas	30/07/03	27	Predio de Terreno Barrio Cuyon "C"	859.51	FRANJAS VERDES
FV-283	-	Albionto	1	31	64	31	6830		-	Barraquillas	30/07/03	27	Predio de Terreno Barrio Cuyon "D"	179.35	FRANJAS VERDES

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## FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
FV.285	-	Ciales	1	288		166	288	7,959	-	Mameti	30/7/03	119	Predio de terreno Barrio Pozas	527.46	FRANJAS VERDES
FV.286	-	Naranjito	\$ 1,000.00	167		76	167	5,215	-	Barranquitas	01/10/01	87	Predio de terreno Barrio Guadalupe Faja "A"	537.18	FRANJAS VERDES
FV.287	-	Naranjito	\$ 1,000.00	167		76	167	5,215	-	Barranquitas	01/10/01	87	Predio de terreno Barrio Guadalupe Faja "B"	238.91	FRANJAS VERDES
FV.288	33-185-000-004-03	Lares	1	273		239	273	6,228	-	Humacao	02/10/99	54	Predio de terreno Barrio Espino	15256.34	FRANJAS VERDES
FV.289	-	Humacao	1,000	286		386	286	17,107	Quinta	Humacao	02/10/99	79	Predio de terreno Barrio Mariana	336.63	FRANJAS VERDES
FV.290	-	Río Grande	2,506	87		47	87	670	-	Carolina III	04/04/00	8	Predio de terreno Barrio Guzman Abajo "E"	1338.30	FRANJAS VERDES
FV.291	-	Río Grande	692	87		47	87	670	-	Río Grande	04/04/00	8	Predio de terreno Barrio Guzman Abajo "F"	421.73	FRANJAS VERDES
FV.292	-	Río Grande	100	87		47	87	670	-	Río Grande	04/04/00	8	Predio de terreno Barrio Guzman Abajo "G"	88.04	FRANJAS VERDES
FV.293	-	Río Grande	192	87		47	87	670	-	Carolina III	04/04/00	8	Predio de terreno Barrio Guzman Abajo "H"	179.23	FRANJAS VERDES
FV.294	-	Trujillo Alto	-	57		299	57	15,211	2da	Trujillo Alto	07/12/07	67	Predio de terreno Barrio Quebrada Limones	338.49	FRANJAS VERDES
FV.295	-	Ponce	-	107		876	107	18,657	-	Ponce	01/00/00	-	Predio de terreno Barrio Quebrada Limones	601.21	FRANJAS VERDES
FV.296	-	Las Piedras	1	38		703	107	24,593	-	Humacao	01/00/00	-	Predio de terreno Barrio Tejas	3009.32	FRANJAS VERDES
FV.297	-	Carolina	1	204		611	38	12,179	-	Carolina	01/00/00	2	Predio de terreno Barrio Cacabo	231.50	FRANJAS VERDES
FV.298	-	Guayanilla	1	265		256	265	10,847	-	Utuado	28/1/08	5	Predio de terreno Barrio Capero	755.04	FRANJAS VERDES
FV.299	-	Adunata	1	200		108	200	8,413	-	Utuado	06/03/00	5	Predio de terreno Barrio Pueblo	1434.38	FRANJAS VERDES
FV.300	-	Cabla	\$	65		83	65	4,420	-	Fajardo	01/00/00	-	Predio de terreno Barrio Chupacaliles	280.37	FRANJAS VERDES
FV.301	-	Lunullu	500	1		244	1	9,457	-	Caguas II	10/04/95	9	Bo. SABAÑA Y MATIA DEL PLATANO EN LUQUILL	271.17	FRANJAS VERDES
FV.302	-	Lunullu	1	155		31	155	4,896	-	Caguas II	20/1/97	-	Barrio Ceiba Norte Juncos	1519.02	FRANJAS VERDES
FV.303	-	Lunullu	1	204		91	204	4,896	-	Ponce I	20/6/89	45	BARRIO MATIA DE PLATANO LUQUILLO	0.00	FRANJAS VERDES
FV.304	-	Juana Díaz	1	193		121	193	9,340	-	Ponce I	06/07/99	-	Barrio Río Cañas de Juana Díaz	285.63	FRANJAS VERDES
FV.305	-	AGUAS BUENAS	1	2		144	2	3,920	-	Caguas II	14/8/97	31	BARRIO SUMIDERO DE AGUAS BUENAS	160.87	FRANJAS VERDES
FV.306	-	Carolina	1	139		146	139	7,073	-	CAROLINA	01/00/00	-	BARRIO CAÑAVANILLES SECTOR LAMAS	180.02	FRANJAS VERDES
FV.307	-	Ciales	1	46		146	46	11,529	-	MAÑATI	01/00/00	-	BARRIO FRONTON CIALES	1990.29	FRANJAS VERDES
FV.308	-	Barranquitas	1	831		205	831	1,831	-	Barranquitas	16/7/94	13	BARRIO CAÑABON EN BARRANQUITAS	1469.49	FRANJAS VERDES
FV.309	-	Guaynabo	1	70		243	70	31,255	-	Guaynabo	01/00/00	-	Barrio Camarones de Guaynabo	209.77	FRANJAS VERDES
FV.310	-	Las Piedras	1	191		83	191	4,225	-	Humacao	01/00/00	-	BARRIO TELAS SECTOR LA SABAÑA EN LAS PIE	995.12	FRANJAS VERDES
FV.311	-	LARES	1	114		283	114	6,304	-	Utuado	09/12/94	77	BARRIO LATORRE DE LARES	2763.30	FRANJAS VERDES
FV.312	-	LARES	1	119		1	119	15,661-b	-	Utuado	28/6/93	92	Barrio Real "Río Inabón" de Ponce	730.90	FRANJAS VERDES
FV.313	-	Ponce	100	215		859	215	17,658	-	PONCE 2	28/6/93	92	Barrio Real "Río Inabón" de Ponce	2081.81	FRANJAS VERDES
FV.314	-	Ponce	100	211		859	211	17,657	-	PONCE 2	28/6/93	92	Barrio Real "Quebrada" de Ponce	1067.58	FRANJAS VERDES
FV.315	-	Ponce	100	237		237	193	4,548	-	Caguas II	02/04/86	37	BARRIO QUEBRADA VIEJITAS DE FALARDO	1695.58	FRANJAS VERDES
FV.316	-	San Lorenzo	1	163		140	163	6,168	-	Fajardo	11/10/96	37	Barrio Espino	0.00	FRANJAS VERDES
FV.317	-	Fajardo	1	110		140	110	4,548	-	Fajardo	11/10/96	37	BARRIO QUEBRADA VIEJITAS DE FALARDO	1295.92	FRANJAS VERDES
FV.318	-	Corozal	1	-		-	-	-	-	Barranquitas	01/28/08	3	Faja Verde de Quebrada Bo. Palmarejo	1877.76	FRANJAS VERDES
FV.319	-	Juncos	-	-		-	-	-	-	Humacao	18/9/97	-	Barrio Limón EN YABUCCA	693.18	FRANJAS VERDES
FV.320	-	YABUCCA	1	30		212	30	1,148	5	Humacao	18/9/97	-	Barrio Limón EN YABUCCA	785.70	FRANJAS VERDES
FV.321	-	YABUCCA	1	26		212	26	10,931	1ra	Bayamon III	01/00/00	-	Barrio Bucaranones de Toa Alta	699.38	FRANJAS VERDES
FV.322	-	Toa Alta	1	108		180	108	1,405	-	San Germán	31/10/01	95	Barrio Mirillas, Sector Mirillas Valle	1152.31	FRANJAS VERDES
FV.323	-	San Germán	1	108		180	108	1,405	-	San Juan II	14/6/01	4	BARRIO SABAÑA LLANA SECTOR SANTO DOMIN	18123.42	FRANJAS VERDES
FV.324	-	Río Piedras	1	109		197	109	5,989	-	Humacao	16/8/01	30	BARRIO VERDES EN LAS PIEDRAS "A"	3252.34	FRANJAS VERDES
FV.325	50-303-000-005-37-000	Las Piedras	1	-		-	-	-	-	Humacao	12/07/07	37	FRANJA VERDE EN EL BARRIO ANONES DE NAJ	1478.59	FRANJAS VERDES
FV.326	-	Naranjito	1	-		-	-	-	-	Humacao	07/12/01	218	BARRIO CALABAZAS SECTOR PLAYITA EN YABU	1531.20	FRANJAS VERDES
FV.327	-	YABUCCA	1	121		214	121	29,613	-	Utuado	10/1/00	73	BARRIO CALABAZAS SECTOR PLAYITA EN YABU	154.38	FRANJAS VERDES
FV.328	-	UTUADO	1	33		504	33	28,618	1ra	HUMACAO	16/8/01	73	BARRIO RINCOACAPOR	124.95	FRANJAS VERDES
FV.329	-	YABUCCA	1	145		140	145	9,249	-	Humacao	16/8/01	139	BARRIO CAJINO NUEVO EN YABUCCA	382.73	FRANJAS VERDES
FV.330	-	YAUCO	1	-		-	-	-	-	Ponce II	01/10/01	65	BARRIO RAUCHERAS YAUCO	142.54	FRANJAS VERDES
FV.331	-	Comerio	1	84		28	84	1,237	5	Barranquitas	16/8/01	73	BARRIO PINA COMERIO	391.73	FRANJAS VERDES
FV.332	-	AGUAS BUENAS	1	108		180	108	1,405	-	Caguas II	16/10/01	72	BARRIO CAGUITAS FAJA 1, AGUAS BUENAS	1984.32	FRANJAS VERDES
FV.333	-	AGUAS BUENAS	1	108		180	108	1,405	-	Caguas II	16/10/01	72	BARRIO CAGUITAS FAJA 2, AGUAS BUENAS	4897.95	FRANJAS VERDES
FV.334	-	En Blanco Intencionalmente	1	211		195	211	7,224	-	Ponce II	03/04/02	20	BARRIO TALLABOA	1668.11	FRANJAS VERDES
FV.335	-	PEÑUELAS	1	49		95	49	5,605	-	Utuado	12/12/05	37	FRANJA DE TERRENO A USO PUBLICO	737.53	FRANJAS VERDES
FV.336	-	JAYUYA	100	204		98	204	4,795	-	Barranquitas	12/12/05	116	BARRIO QUEBRADA GRANDE	1858.21	FRANJAS VERDES

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FRANJAS VERDES

Código	Numero de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomos	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-338	-	OROCOVIS	100			83	11	1,435	-	Barranquitas	12/12/05	117 Y 2	BARRIO OROCOVIS - RUSTICA 1 (NOTA: Se hizo Escritura #2 como Acta de Subsanación de la Escritura #117 en cuanto a que la cabida del solar descrito con el número uno (1) aumento a 938,111 m <sup>2</sup>	841.52	FRANJAS VERDES
FV-339	-	OROCOVIS	100			83	11	1,435	-	OROCOVIS	12/12/05	117	BARRIO OROCOVIS - RUSTICA 2	202.04	FRANJAS VERDES
FV-340	-	OROCOVIS	100			83	11	1,435	-	Barranquitas	12/12/05	117 Y 2	BARRIO OROCOVIS - RUSTICA 3 (NOTA: Se hizo Escritura #2 como Acta de Subsanación de la Escritura #117 en cuanto a que la cabida del solar descrito con el número 3 aumento a 1,090,691 m <sup>2</sup>	1010.83	FRANJAS VERDES
FV-341	-	OROCOVIS	100			83	11	1,435	-	Barranquitas	12/12/05	117	BARRIO OROCOVIS - RUSTICA 4	310.08	FRANJAS VERDES
FV-342	-	Trujillo Alto	1			48	242	2,585	-	San Juan IV	01/00/00	-	BARRIO CARBAZO	820.50	FRANJAS VERDES
FV-343	-	Humacao	1			477	196	21,698	-	Humacao	12/07/98	4	Barrio Cañafío Humacao	631.51	FRANJAS VERDES
FV-344	-	Carolina	1			944	277	38,432	-	Carolina II	17/9/96	12	BARRIO BARRAZAS CAROLINA	112.50	FRANJAS VERDES
FV-345	-	Barranquitas	1			152	234	9,330	2da	Barranquitas	02/04/96	14	Barrio Barrancas	94.20	FRANJAS VERDES
FV-346	-	Caguas	1,000			995	48	34,185	4	Caguas I	12/07/90	38	Barrio San Antón	2248.35	FRANJAS VERDES
FV-347	-	Las Piedras	1			93	85	4,497	-	Humacao	01/00/00	-	BARRIO QUEBRADA ARENA	5326.93	FRANJAS VERDES
FV-348	-	Cayey	1			431	183	18,146	-	Caguas I	27/1/98	1	Barrio Cercadillo	904.80	FRANJAS VERDES
FV-349	-	Las Piedras	1			120	225	6,022	-	Humacao	28/12/97	212	BARRIO QUEBRADA ARENAS EN LAS PIEDRAS	1033.70	FRANJAS VERDES
FV-350	-	Cayey	1			442	139	18,625	-	Caguas I	12/07/00	16	Predio de terreno barrio Quebrada Arriba	395.75	FRANJAS VERDES
FV-351	-	Lares	1			193	145	8,273	-	Lluçanó	12/07/00	13	Predio de terreno barrio Pueblo	475.91	FRANJAS VERDES
FV-352	-	Morovis	1			-	-	-	-	Morovis	12/07/00	45	Predio de terreno Barrio Franquez	261.38	FRANJAS VERDES
FV-353	-	Yabucoa	1,000			78	191	2,933	-	Humacao	19/1/00	2	Predio de terreno Barrio Telas	2136.89	FRANJAS VERDES
FV-354	-	Barranquitas	1			29	32	1,344	-	Barranquitas	02/12/99	27	Predio de terreno Barrio Quebrada Grande	3990.00	FRANJAS VERDES
FV-355	-	Trujillo Alto	1			645	101	30,052	-	San Juan IV	17/3/03	51	Predio de terreno Barrio Las Cuevas	3611.28	FRANJAS VERDES
FV-356	-	Albionto	1			55	43	1,212	-	Barranquitas	01/00/00	-	Predio de terreno Barrio Paso	1871.61	FRANJAS VERDES
FV-357	-	Rio Grande	1			83	22	4,064	-	Carolina III	01/00/00	-	Predio de terreno Barrio Jimenez	480.95	FRANJAS VERDES
FV-358	-	Rio Grande	1			83	22	4,064	-	Carolina III	01/00/00	-	Predio de terreno Barrio Jimenez	435.98	FRANJAS VERDES
FV-359	-	Vega Baja	1			131	246	6,378	-	Bayamon IV	21/5/03	125	Predio de terreno Barrio Almirante Sur	343.22	FRANJAS VERDES
FV-360	-	Utuado	1			214	154	9,693	-	Utuado	01/00/00	-	Predio de terreno Barrio Guanico	1189.13	FRANJAS VERDES
FV-361	-	Juncos	1			160	218	6,133	-	Caguas II	01/00/00	-	Predio de terreno Barrio Valenciano Abajo	914.51	FRANJAS VERDES
FV-362	-	Trujillo Alto	1			179	284	9,022	1ra	San Juan IV	03/17/03	3	Predio de Terreno Barrio Las Cuevas	867.17	FRANJAS VERDES
FV-363	-	Bayamon	1			159	271	67,617	-	Bayamon I	17/3/03	6	Predio de terreno Barrio Santa Clara	428.46	FRANJAS VERDES
FV-364	-	Cidra	100			82	94	3,709	2da	Caguas II	01/00/00	-	Bo. El Salto, Rio La Plata	1400.91	FRANJAS VERDES
FV-365	-	Fajardo	1			285	59	10,802	-	Fajardo	04/24/92	-		669.93	FRANJAS VERDES
FV-366	-	Yauco	1			213	133	6,297	-	Porce II	01/00/00	-	Predio de terreno Susua Alta	0.00	FRANJAS VERDES
FV-367	-	Lunquillo	1			195	260	10,672	-	Fajardo	17/9/90	55	Predio de terreno Barrio Matia de Pilarno	322.95	FRANJAS VERDES
FV-368	-	Utuado	1			279	74	9,089	18	Utuado	01/00/00	-	Predio de terreno Barrio Carolina	442.17	FRANJAS VERDES
FV-369	-	Yabucoa	1			60	70	1772-2	7	Humacao	06/24/92	-	Predio de terreno Barrio Calabazas	357.61	FRANJAS VERDES
FV-370	-	Orocovis	1			189	293	9,922	-	Barranquitas	28/1/08	2	Faja de Terreno radicada en el Barrio Sabana	6503.53	FRANJAS VERDES
FV-371	-	Rio Piedras	1			235	7.113	7,113	5	San Juan II	06/24/92	-	Predio de terreno Barrio Moncaillas	1271.27	FRANJAS VERDES
FV-372	-	Utuado	1			752	220	29,643	6	Guaynabo	01/27/92	-	Predio de terreno Barrio Hato Nuevo	103.26	FRANJAS VERDES
FV-373	-	Vega Baja	1			386	213	425	-	Bayamon II	17/8/90	33	Predio de terreno Barrio Aiguayo	1030.90	FRANJAS VERDES
FV-374	-	Cabo Rojo	1			319	256	10,479	-	San German	01/27/92	-	Predio de terreno Barrio Miradero 1	131.01	FRANJAS VERDES
FV-375	-	Cabo Rojo	1			319	256	10,479	-	San German	10/23/92	5	Predio de terreno Barrio Talibaha Alta	2741.05	FRANJAS VERDES
FV-376	-	Penuelas	1			146	217	5,547	-	Porce II	08/24/92	23	Predio de terreno Barrio Maneyes	1421.68	FRANJAS VERDES
FV-377	-	Rio Grande	1			13	233	149	-	Humacao	08/04/92	-	Predio de terreno Barrio Guararabo numero 1	0.00	FRANJAS VERDES
FV-378	-	Guaynabo	1			766	270	-	-	Guaynabo	08/04/92	-	Predio de terreno Barrio Guararabo numero 2	180.02	FRANJAS VERDES
FV-379	-	Carolina	1			144	8	3,920	-	Carolina	08/04/92	-	Predio de terreno Barrio Canavaniella	937.79	FRANJAS VERDES
FV-380	-	Carolina	1			144	8	15,334	2da	Porce	05/25/92	-	Predio de terreno Barrio Canas - Serv. Pluvial	1465.09	FRANJAS VERDES
FV-381	-	San Lorenzo	1			818	-	-	-	Caguas II	10/23/92	-	Predio de terreno Barrio Los Quemados 2	216.72	FRANJAS VERDES
FV-382	-	San Lorenzo	1			-	-	-	-	Caguas II	10/23/92	-	Predio de terreno Barrio Los Quemados 3	79.10	FRANJAS VERDES
FV-383	-	San Lorenzo	1			-	-	-	-	Lluyabo	10/23/92	22	Predio de terreno Barrio Salto Arriba	281.60	FRANJAS VERDES
FV-384	-	San Lorenzo	1			300	40	11,903	-	Lluyabo	10/23/92	-	Predio de terreno Barrio Salto Arriba	78.64	FRANJAS VERDES
FV-385	-	Utuado	300			133	27	6,734	-	Caguas II	10/23/92	-	Predio de terreno Barrio Espino		FRANJAS VERDES

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Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-387	-	Carolina	1	1		219	393	13,089	-	Carolina	10/23/92	-	Pedio de terreno Barrio San Anton	879.63	FRANJAS VERDES
FV-388	-	Mcovis	1	1		103	101	6,757	-	Mamali	11/08/04	51	Pedio de terreno Barrio San Ant	383.70	FRANJAS VERDES
FV-389	-	Naranjito	3,393	1		43	155	3,393	-	Barranquitas	11/08/04	73	Pedio de terreno Barrio Franguez	1842.18	FRANJAS VERDES
FV-390	-	San Lorenzo	1	1		151	95	7,560	2da	Caguas II	11/08/04	70	Pedio de terreno Barrio Ahones	1173.60	FRANJAS VERDES
FV-391	-	Carolina	1	1		325	276	2,220	-	Caguas I	17/06/04	13	Pedio de terreno Barrio Quemados	1877.61	FRANJAS VERDES
FV-392	414-00-004-30-000	Juana Diaz	100	1		226	67	8,403	6	Ponce I	27/5/2004	42	Pedio de terreno Barrio Rio Canas	2804.47	FRANJAS VERDES
FV-393	414-00-004-30-000	Huamao	-	1		-	-	8,403	6	Huamao	27/5/04	42	Pedio de terreno Barrio Rio Canas	1871.07	FRANJAS VERDES
FV-394	-	Manati	1	1		-	-	5,909	-	Manati	13/5/04	7	Pedio de terreno Barrio Coto Norte	2278.27	FRANJAS VERDES
FV-395	-	Guaynabo	1	1		152	295	5,909	-	Guaynabo	13/4/04	51	Pedio de terreno Barrio Coto Norte	142.18	FRANJAS VERDES
FV-396	-	Bayamon	1	1		843	110	31,564	-	Bayamon	28/10/04	258	Pedio de terreno Barrio Nuevo	122.37	FRANJAS VERDES
FV-397	-	Naranjito	1	1		134	55	3,075	1ra	Barranquitas	22/12/04	58	Pedio de terreno Barrio Adbiole	1032.30	FRANJAS VERDES
FV-398	-	Guaynabo	1	1		64	82	4,394	-	Guaynabo	23/3/98	18	Pedio de terreno Barrio Guareguao	416.39	FRANJAS VERDES
FV-399	-	Huamao	1	1		457	270	20,140	-	Huamao	16/6/97	-	Pedio de terreno Barrio Coto Mabou	422.61	FRANJAS VERDES
FV-400	-	Bayamon	1	1		440	200	19,736	5	San Juan II	01/10/00	-	Quebrada Barrio Buena Vista	0.00	FRANJAS VERDES
FV-401	-	Rio Piedras	1	1		1,007	299	45,256	5	San Juan II	23/4/97	-	Pedio de terreno Barrio Sabana Llana	3204.13	FRANJAS VERDES
FV-402	-	Huamao	1	1		730	41	29,143	4	Huamao	23/4/97	-	Pedio de terreno Barrio La Gloria	746.66	FRANJAS VERDES
FV-403	-	Tuajuayo	1	1		181	209	7,768	7	San Juan IV	23/4/97	-	Pedio de terreno Barrio Carabon	590.14	FRANJAS VERDES
FV-404	-	Barranquitas	1	1		148	149	7,258	-	Barranquitas	23/4/97	-	Pedio de terreno Barrio Santa Rosa y Fralles	552.68	FRANJAS VERDES
FV-405	-	Guaynabo	1	1		13	74	626	-	Guaynabo	23/4/97	-	Pedio de terreno Barrio Carabon	884.41	FRANJAS VERDES
FV-406	-	Huamao	1	1		24	155	1,430	-	Huamao	29/10/98	242	Parcela UP-2 Barrio Santiago	2165.65	FRANJAS VERDES
FV-407	-	Huamao	1	1		492	225	22,503	-	Huamao	16/9/98	18	Pedio de terreno Barrio Juyuda Abajo "A"	1918.78	FRANJAS VERDES
FV-408	-	Jayuya	1	1		492	225	7,094	-	Jayuya	16/9/98	18	Pedio de terreno Barrio Juyuda Abajo "B"	383.27	FRANJAS VERDES
FV-409	-	Huamao	100	1		133	243	7,094	-	Huamao	16/9/98	214	Pedio de terreno Barrio Limon	1878.01	FRANJAS VERDES
FV-410	-	Jayuya	100	1		123	243	7,094	-	Huamao	16/9/98	214	Pedio de terreno Barrio Limon	1878.01	FRANJAS VERDES
FV-411	-	Utuado	1	1		222	144	5,539	-	Utuado	12/02/98	106	Pedio de terreno Barrio Laltre	2213.24	FRANJAS VERDES
FV-412	-	Lares	100	1		239	297	43,239	1ra	Caguas I	12/02/98	3	Pedio de terreno Barrio Villalobos Abajo	172.36	FRANJAS VERDES
FV-413	-	Caguas	100	1		101	143	4,760	4	Caguas I	12/02/98	6	Pedio de terreno Barrio Marney	84.90	FRANJAS VERDES
FV-414	-	Villalba	1	1		84	298	-	-	Caguas I	04/05/98	2	Pedio de terreno Barrio Tejas "C"	1789.33	FRANJAS VERDES
FV-415	-	Guarabo	1	1		413	120	18,368	-	Huamao	04/05/98	2	Pedio de terreno Barrio Tejas "D"	3602.08	FRANJAS VERDES
FV-416	-	Huamao	1	1		413	120	18,368	-	Barranquitas	25/3/98	12	Pedio de terreno Barrio Carabon	553.03	FRANJAS VERDES
FV-417	-	Barranquitas	50	1		55	224	2,576	-	Huamao	23/4/97	-	Pedio de terreno Barrio Tejas	1677.13	FRANJAS VERDES
FV-418	-	Barranquitas	50	1		225	100	11,970	-	Barranquitas	25/3/98	114	Pedio de terreno Barrio Palo Hinchado	388.51	FRANJAS VERDES
FV-419	-	Las Piedras	1	1		158	128	5,688	1ra	Utuado	09/12/94	79	Pedio de terreno Barrio Peto Buena Vista	1356.06	FRANJAS VERDES
FV-420	-	Barranquitas	1	1		128	128	5,688	10	Huamao	01/10/01	-	Pedio de terreno Barrio Guayabota "A"	1251.84	FRANJAS VERDES
FV-421	-	Lares	1	1		206	94	3,226	-	Huamao	01/10/01	-	Pedio de terreno Barrio Guayabota "C"	1787.43	FRANJAS VERDES
FV-422	-	YABUCCA	1	1		97	94	3,226	-	Huamao	01/10/01	-	Pedio de terreno Barrio Hato Puerto	337.18	FRANJAS VERDES
FV-423	-	YABUCCA	1	1		13	216	5,215	-	Barranquitas	01/10/01	-	Pedio de terreno Barrio Guadalupe "A"	238.91	FRANJAS VERDES
FV-424	-	Camuyanas	1	1		76	167	5,215	-	Barranquitas	01/10/01	-	Pedio de terreno Barrio Guadalupe "B"	564.08	FRANJAS VERDES
FV-425	-	Naranjito	\$ 1,000.00	1		76	167	8,923	-	Barranquitas	01/10/01	-	Pedio de terreno Barrio Guadalupe "C"	142.20	FRANJAS VERDES
FV-426	-	Naranjito	\$ 1,000.00	1		69	70	8,923	-	Huamao	01/10/01	-	Pedio de terreno Barrio Monaillios "B"	38.41	FRANJAS VERDES
FV-427	-	Toa Alta	1	1		28	282	2,125	-	Huamao	07/12/01	505	Pedio de terreno Barrio Monaillios "B"	38.41	FRANJAS VERDES
FV-428	-	Jayuya	1	1		57	282	4,796	-	San Juan V	07/12/01	505	Pedio de terreno Barrio Monaillios "B"	38.41	FRANJAS VERDES
FV-429	-	Barranquitas	1	1		98	205	4,796	-	Guaynabo	07/12/01	52	Pedio de terreno Barrio Santa Rosa III "B"	587.90	FRANJAS VERDES
FV-430	-	Carolina	1	1		177	284	10,518	-	Barranquitas	20/5/02	-	Pedio de terreno Barrio Quebradas	647.69	FRANJAS VERDES
FV-431	-	Barranquitas	1	1		670	103	28,874	1ra	Carolina	20/5/02	-	Pedio de terreno Barrio Casca	794.77	FRANJAS VERDES
FV-432	-	Carolina	1	1		157	44	-	8	Bayamon III	20/5/02	-	Pedio de terreno Barrio Candanias-Sinkhole "A"	2499.57	FRANJAS VERDES
FV-433	-	Toa Baja	1	1		157	44	-	8	Bayamon III	20/5/02	-	Pedio de terreno Barrio Candanias-Sinkhole "B"	2501.59	FRANJAS VERDES
FV-434	-	Toa Baja	1	1		409	203	16,397	6	Utuado	07/12/01	125	Pedio de terreno Barrio Salto Ambra	1627.29	FRANJAS VERDES
FV-435	-	Yabucoa	1	1		130	280	5,562	-	Huamao	07/12/01	16	Pedio de terreno Barrio Jacanas	145.01	FRANJAS VERDES
FV-436	-	Toa Baja	1	1		154	315	5,562	-	Bayamon II	07/12/01	-	Pedio de terreno Barrio Candanias	6989.97	FRANJAS VERDES
FV-437	-	Napabuo	1	1		82	181	45,771	-	Huamao	07/12/01	40	Bd. Darqiso #1189 - Fco. H. Melendez	264.15	FRANJAS VERDES
FV-438	231-081-015-10	San Juan	1	1		134	282	-	-	San Juan V	07/12/01	505	Pedio de terreno Barrio Monaillios "B"	353.67	FRANJAS VERDES
FV-439	-	San Juan	1	1		134	282	-	-	San Juan V	07/12/01	505	Pedio de terreno Barrio Monaillios "B"	38.41	FRANJAS VERDES
FV-440	-	San Juan	1	1		134	282	-	-	San Juan V	07/12/01	505	Pedio de terreno Barrio Monaillios "B"	38.41	FRANJAS VERDES
FV-441	-	En Blanco Intencionadamente	1	1		134	282	-	-	Guaynabo	07/12/01	52	Pedio de terreno Barrio Santa Rosa III "B"	587.90	FRANJAS VERDES
FV-442	-	Guaynabo	1	1		-	-	-	-	Guaynabo	07/12/01	52	Pedio de terreno Barrio Santa Rosa III "B"	587.90	FRANJAS VERDES
FV-443	-	Guaynabo	1	1		-	-	-	-	Guaynabo	07/12/01	52	Pedio de terreno Barrio Santa Rosa III "B"	587.90	FRANJAS VERDES



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**FRANJAS VERDES**

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
FV-444	-	Las Piedras	1	105	120	120	105	5,997	-	Humacaco	07/12/01	223	Pedio de terreno Barrio Colores	166.02	FRANJAS VERDES
FV-445	-	Albionito	100	163	74	163	163	3,484	1ra	Barranquitas	07/12/01	223	Pedio de terreno Barrio Colores	262.60	FRANJAS VERDES
FV-446	-	Trijillo Alto	1	209	168	209	18	8,077	-	San Juan IV	07/12/01	46	Pedio de terreno Barrio La Plata	678.51	FRANJAS VERDES
FV-447	-	Caguas	1	18	23,432	721	18	23,432	3	Caguas I	07/12/01	325	Pedio de terreno Barrio Beatriz "A"	973.59	FRANJAS VERDES
FV-448	-	Trijillo Alto	1	199	721	199	18	23,432	3	Caguas I	07/12/01	325	Pedio de terreno Barrio Beatriz "B"	582.02	FRANJAS VERDES
FV-449	-	Rio Grande	1	196	196	196	199	-	-	San Juan IV	07/12/01	67	Pedio de terreno Barrio Quebrada Negro	2,448.77	FRANJAS VERDES
FV-450	-	Rio Grande	1	44	140	140	44	7,091	-	Carolina III	07/12/01	67	Pedio de terreno Barrio Cienaga Alta	1,133.58	FRANJAS VERDES
FV-451	En Blanco Intencionalmente	Yabucoa	1	121	214	214	121	13,513	-	Humacaco	07/12/01	-	Pedio de terreno Barrio Calabazas	1,351.20	FRANJAS VERDES
FV-452	-	Cabano	1	130	145	145	130	8,284	1ra	Barranquitas	30/8/00	4	Pedio de terreno Barrio Santa Catalina	1,527.08	FRANJAS VERDES
FV-453	-	Las Piedras	1	173	147	147	173	7,557	-	Humacaco	30/8/00	134	Pedio de terreno Barrio Moriones	601.51	FRANJAS VERDES
FV-454	-	Yabucoa	1	143	58	143	143	2,181	-	Humacaco	30/8/00	180	Pedio de terreno Barrio Juan Martín "A"	1,186.72	FRANJAS VERDES
FV-455	-	Yabucoa	1	171	58	171	171	6,106	-	Humacaco	30/8/00	180	Pedio de terreno Barrio Juan Martín "B"	1,657.31	FRANJAS VERDES
FV-456	-	San Lorenzo	1	235	192	192	235	1,689	-	Caguas II	02/10/00	130	Pedio de terreno Barrio Espino	370.25	FRANJAS VERDES
FV-457	-	San Lorenzo	1	235	228	228	235	14,087	-	Barranquitas	08/11/00	44	Pedio de terreno Barrio Gato	705.40	FRANJAS VERDES
FV-458	-	San Lorenzo	1	201	233	233	201	10,428	-	Utuado	06/12/01	36	Pedio de terreno Barrio Cerro Gordo	955.56	FRANJAS VERDES
FV-459	-	Carovanas	1	80	280	280	80	7,900	-	Carolina III	30/8/00	101	Pedio de terreno Cienaga Baja	1,199.29	FRANJAS VERDES
FV-460	-	Carovanas	100	80	280	280	80	7,900	-	Carolina III	17/3/03	101	Pedio de terreno Cienaga Baja	2,746.67	FRANJAS VERDES
FV-461	-	Carovanas	299	387	299	387	387	7,900	-	Carolina III	17/3/03	101	Pedio de terreno Barrio Carbajalche	2,900.31	FRANJAS VERDES
FV-462	-	Rio Piedras	1	91	17	17	91	2,287	1ra	Barranquitas	30/8/00	71	Pedio de terreno Barrio Helechal	219.14	FRANJAS VERDES
FV-463	-	Trijillo Alto	1	95	182	182	95	4,396	4	San Juan IV	17/9/03	1	Pedio de terreno Barrio Calmito	399.77	FRANJAS VERDES
FV-464	-	Barranquitas	1	255	233	233	255	7,590	-	Utuado	06/02/04	3	Pedio de terreno Barrio Quebrada Grande	574.04	FRANJAS VERDES
FV-465	-	Barranquitas	1	132	132	132	132	7,590	-	Utuado	06/02/04	8	Pedio de terreno Barrio Helechal	184.01	FRANJAS VERDES
FV-466	-	Barranquitas	1	255	132	132	255	7,590	-	Utuado	01/00/00	7	Pedio de terreno Barrio Collores	482.49	FRANJAS VERDES
FV-467	En Blanco	CAGUAS	4,000	-	-	-	-	-	-	-	-	-	-	342.58	FRANJAS VERDES
FV-468	-	Ponce	1	11,039	-	-	-	-	-	-	-	-	-	3,057.18	FRANJAS VERDES
FV-469	Intencionalmente	Ponce	1	11,039	movil	-	-	-	-	Ponce	24/6/99	15	Pedios de Terreno Bo. Canas "A", - Rio Manilla	2,186.48	FRANJAS VERDES
FV-470	-	Barranquitas	1	160	140	140	160	8,697	-	Barranquitas	18/2/03	-	Pedio de terreno Barrio Canas "B", - Rio Manilla	510.28	FRANJAS VERDES
FV-471	-	Barranquitas	1	29	45	45	29	2,254	-	Barranquitas	28/4/99	-	Pedio de terreno Barrio Palo Hinchado	318.44	FRANJAS VERDES
FV-472	-	Barranquitas	1	254	167	167	254	7,112	-	Utuado	28/12/98	218	Pedio de terreno Barrio Buenos Aires	1,642.92	FRANJAS VERDES
FV-473	-	Lares	1	50	180	180	50	11,719	-	Humacaco	20/11/96	23	Pedio de terreno Barrio Tejas	342.77	FRANJAS VERDES
FV-474	En Blanco	Yabucoa	1	50	180	180	50	11,719	-	Humacaco	20/11/96	23	Pedio de terreno Barrio Tejas "3"	137.21	FRANJAS VERDES
FV-475	Intencionalmente	Utuado	1	209	181	181	209	7,768	-	Utuado	23/4/97	90	Pedio de terreno Barrio Arenas	746.66	FRANJAS VERDES
FV-476	-	San Juan	1	2	786	786	2	-	-	San Juan V	02/04/96	6	Pedio de terreno Sabana Llaná	486.01	FRANJAS VERDES
FV-477	En Blanco	San Juan	1	2	-	-	-	-	-	-	-	-	-	-	FRANJAS VERDES
FV-478	Intencionalmente	Naranjito	1	245	120	120	245	7,362	-	Barranquitas	18/2/03	-	Pedio de terreno Barrio Quebradillas	781.67	FRANJAS VERDES
FV-479	-	Humacaco	1	590	476	476	590	-	-	Humacaco	26/10/95	35	Pedio de terreno Barrio Marianas 3 "C"	411.47	FRANJAS VERDES
FV-480	-	Humacaco	1	590	476	476	590	-	-	Humacaco	26/10/95	35	Pedio de terreno Barrio Marianas 3 "D"	336.09	FRANJAS VERDES
FV-481	-	Humacaco	1	590	476	476	590	-	-	Humacaco	26/10/95	35	Pedio de terreno Barrio Marianas 3 "E"	377.39	FRANJAS VERDES
FV-482	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	117.62	FRANJAS VERDES
FV-483	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	105.42	FRANJAS VERDES
FV-484	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	301.58	FRANJAS VERDES
FV-485	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	278.34	FRANJAS VERDES
FV-486	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	300.00	FRANJAS VERDES
FV-487	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	913.30	FRANJAS VERDES
FV-488	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	432.90	FRANJAS VERDES
FV-489	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	2,256.73	FRANJAS VERDES
FV-490	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	1,328.66	FRANJAS VERDES
FV-491	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	835.92	FRANJAS VERDES
FV-492	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	628.03	FRANJAS VERDES
FV-493	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	2391.19	FRANJAS VERDES
FV-494	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	-	-
FV-495	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	-	-
FV-496	-	Barranquitas	50	180	172	172	180	1,563	7	Barranquitas	06/03/03	11	Pedio de terreno Barrio Palo Hinchado	-	-

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## FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
FV-497	-	Aguas Buenas	-	1	-	-	-	-	-	Caguas II	28/8/06	-	Pedio de terreno barrios Baroa y Caguas "C"	1188.22	FRANJAS VERDES
FV-498	-	Aguas Buenas	-	1	-	-	-	-	-	Caguas II	28/8/06	-	Pedio de terreno Baroa y Caguas "D"	1839.53	FRANJAS VERDES
FV-499	-	Cayey	-	1	282	282	137	9.211	-	Caguas I	28/8/06	734	Pedio de terreno Barro Las Vegas	1171.57	FRANJAS VERDES
FV-500	-	Bayamon	-	1	103	3.821	9	3.821	-	Bayamon III	28/8/06	4	Pedio de terreno Barro Hato Tejas	6735.09	FRANJAS VERDES
FV-501	-	Juncos	-	100	498	614	9	-	-	Caguas II	28/8/2006	-	Pedio de terreno Barro Lirios	1732.93	FRANJAS VERDES
FV-502	-	Juncos	-	1	189	88	88	6.484	-	San German	21/9/2006	8	Pedio de terreno Barro Carretero	230.70	FRANJAS VERDES
FV-503	-	Uhuado	-	1	351	16.281	33	16.281	-	Uhuado	14/4/1998	67	Pedio de terreno Barro Mameyes Abajo	1875.12	FRANJAS VERDES
FV-504	-	Uhuado	-	1	351	16.281	33	16.281	-	Uhuado	14/4/1998	67	Pedio de terreno Barro Mameyes Abajo	1560.27	FRANJAS VERDES
FV-505	-	Arecibo	-	1	647	130	130	29.495	-	Arecibo	30/3/2001	75	Pedio de terreno Barro Siole	300.06	FRANJAS VERDES
FV-506	-	San Lorenzo	-	1	86	65	65	5.051	-	Caguas II	09/1/056	159	Pedio de terreno Barro Cayaguas	180.99	FRANJAS VERDES
FV-507	-	Carolina	-	1	1137	63	63	49.338	-	Carolina II	28/12/2000	20	Pedio de terreno Barro Capovanilla	718.80	FRANJAS VERDES
FV-508	-	Bayamon	-	1	76	254	254	-	-	Bayarujadas	04/05/01	43	Pedio de terreno Barro Guadalupe	432.53	FRANJAS VERDES
FV-509	-	Bayamon	-	1	53	1,029	50	545	-	Bayamon	04/05/01	10	Pedio de terreno Barro Guisquero	183.28	FRANJAS VERDES
FV-510	-	Vieques	-	1	13	105	50	-	-	Falardo	04/05/01	49	Pedio de terreno Barro Carovanas	6014.46	FRANJAS VERDES
FV-511	-	Carrovanas	-	1	282	232	232	12.654	-	Carolina III	14/2/07	-	Pedio de terreno Barro Carovanas	971.71	FRANJAS VERDES
FV-512	-	Carolina	-	1	152	56	56	4.070	-	San Juan IV	01/00/00	-	Pedio de terreno Barro Quebrada Grande	314.40	FRANJAS VERDES
FV-513	-	Trujillo Alto	-	1	92	267	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	1730.07	FRANJAS VERDES
FV-514	-	San Lorenzo	-	1	189	189	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	942.44	FRANJAS VERDES
FV-515	-	San Lorenzo	-	1	189	189	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	1619.62	FRANJAS VERDES
FV-516	-	San Lorenzo	-	1	189	189	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	1017.94	FRANJAS VERDES
FV-517	-	San Lorenzo	-	1	189	189	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	1228.18	FRANJAS VERDES
FV-518	-	San Lorenzo	-	1	189	189	267	10.024	-	Caguas II	01/00/00	-	Pedio de terreno Barro Quemados	857.84	FRANJAS VERDES
FV-519	-	Lurullio	-	1	85	218	218	4.550	-	Falardo	01/00/00	-	Pedio de terreno Barro Palmarito	407.80	FRANJAS VERDES
FV-520	-	Corozal	-	100	273	238	18	20.857	-	Caguas I	01/00/00	-	Pedio de terreno Barro Caraboni	4259.49	FRANJAS VERDES
FV-521	-	Caguas	-	1	1,341	235	25	13.337	-	Caguas I	07/02/02	8	Pedio de terreno Barro Caraboni	407.80	FRANJAS VERDES
FV-522	229-000-002-20	Naaguabo	-	1	235	18	25	15.145	-	Humacao	04/15/03	48	Bo. Río Blanco - Iris Cabrera Moriones	394.54	FRANJAS VERDES
FV-523	-	Tor Alila	-	1	308	651	241	11.039	-	Bayamon III	28/8/2006	14	Pedio de terreno Barro Mucabarrones	1797.00	FRANJAS VERDES
FV-524	-	Ponce	-	1	651	241	241	11.039	-	Ponce I	28/8/2006	14	Pedio de terreno Bo. Canas - Rio Matilde	2825.27	FRANJAS VERDES
FV-525	33-185-000-010-09-901	Lares	-	500	68	20	20	1.615	-	Uhuado	07/02/02	12	Pedio de terreno Barro Pezueta	1553.33	FRANJAS VERDES
FV-526	Intencionalmente En Blanco		-												FRANJAS VERDES
FV-527	Intencionalmente En Blanco		-												FRANJAS VERDES
FV-528	Intencionalmente En Blanco	Uhuado	-	500	303	257	49	12.038	-	Uhuado	01/00/00	-	Pedio de terreno Barro Vivi Abajo	3930.40	FRANJAS VERDES
FV-529	-	Cidra	-	1	351	151	151	13.806	-	Caguas II	27/9/2001	411	Bo. Bayamon - Carrovanas	2087.32	FRANJAS VERDES
FV-530	-	Pailitas	-	1	9947	223	151	9.947	-	Guayama	14/2/2007	-	Pedio de terreno Barro Guadarraya	245.79	FRANJAS VERDES
FV-531	-	Naranjillo	-	1	202	13	13	717	-	Barraquitas	22/11/2000	-	Pedio de terreno Barro Achote	1283.73	FRANJAS VERDES
FV-532	-	Las Piedras	-	1	40	13	13	1.529	-	Humacao	14/9/2000	27	Pedio de terrenos Bo. Tejas	1132.40	FRANJAS VERDES
FV-533	-	Trujillo Alto	-	1	54	29	29	2.789	-	San Juan IV	06/12/00	16	Pedio de terreno Barro Quebrada Negra	249.00	FRANJAS VERDES
FV-534	-	Las Piedras	-	1	166	166	200	8.702	-	Humacao	01/00/00	-	Pedio de terreno Barro Tejas	1161.18	FRANJAS VERDES
FV-535	-	Las Piedras	-	1	166	200	200	8.702	-	Humacao	01/00/00	-	Pedio de terreno Barro Tejas	274.36	FRANJAS VERDES
FV-536	-	Guamabo	-	200	-	-	-	-	-	Guamabo	06/12/00	49	Pedio de terreno Barro Santa Rosa 3	650.23	FRANJAS VERDES
FV-537	-	Morovis	-	1	77	201	201	2.451	-	Manati	06/12/00	145	Pedio de terreno Barro Morovis	13103.06	FRANJAS VERDES
FV-538	-	Juncos	-	1	77	201	201	2.451	-	Caguas II	01/00/00	-	Pedio de terreno Barro Manrey	308.93	FRANJAS VERDES
FV-539	-	Rio Piedras	-	1	137	245	201	2.451	-	CAQUAS	01/00/00	-	Pedio de terreno Bo. Manrey	557.08	FRANJAS VERDES
FV-540	-	Morovis	-	1	38	139	139	1.314	-	Caguas	28/12/2000	-	Pedio de terreno Barro Cupey Bajo	1037.87	FRANJAS VERDES
FV-541	-	Morovis	-	1	38	139	139	1.314	-	Morovis	06/12/00	146	Pedio de terreno Barro San Lorenzo	2102.96	FRANJAS VERDES
FV-542	-	Morovis	-	1	38	139	139	1.314	-	Morovis	06/12/00	146	Pedio de terreno Barro San Lorenzo	3307.82	FRANJAS VERDES
FV-543	-	Morovis	-	1	38	139	139	1.314	-	Morovis	06/12/00	146	Pedio de terreno Barro San Lorenzo	2792.73	FRANJAS VERDES
FV-544	-	Morovis	-	1	38	139	139	1.314	-	Morovis	06/12/00	146	Pedio de terreno Barro San Lorenzo	10125.41	FRANJAS VERDES
FV-545	-	Morovis	-	1	159	242	242	8.074	-	Morovis	06/12/00	-	Pedio de terreno Barro Orocovis	608.72	FRANJAS VERDES
FV-546	-	Toa Alta	-	1	179	877	877	2.089	-	Toa Alta	06/12/00	-	Pedio de terreno Barro Ortiz	687.54	FRANJAS VERDES
FV-547	-	Lopez	-	1	51	132	132	2.089	-	-	06/12/00	-	Pedio de terreno Barro Lomas	374.38	FRANJAS VERDES
FV-548	-	Yabucoa	-	1	156	90	90	10.229	-	Yabucoa	02/12/00	267	Pedio de terreno Barro Aguacate	630.39	FRANJAS VERDES
FV-549	-	Morovis	-	1	112	230	230	7.286	-	Morovis	02/10/00	267	Pedio de terreno Barro Morovis Norte "B"	47.33	FRANJAS VERDES
FV-550	-	Morovis	-	1	112	230	230	7.286	-	Morovis	02/10/00	267	Pedio de terreno Barro Morovis Norte "B"	146.75	FRANJAS VERDES
FV-551	-	Morovis	-	1	112	230	230	7.286	-	Morovis	02/10/00	267	Pedio de terreno Barro Morovis Norte "C"	382.67	FRANJAS VERDES

SUMMARY

SUMMARY

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

FRANJAS VERDES

Código	Numero de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomos	Folio	Firca	Inscripción	Registro de la Propiedad	Fecha Transaccón	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
FV-552	-	San Lorenzo	1			317	132	15,538	1ra		14/02/2002	3	Predio de terreno Barrio Hato Quebrada	3076.89	FRANJAS VERDES
FV-553	-	Barranquitas	1			-	-	-	-		02/10/00	73	Predio de terreno Barrio Quebradillas "B"	2033.92	FRANJAS VERDES
FV-554	-	Barranquitas	1			-	-	-	-		02/10/00	72	Predio de terreno Barrio Quebradillas "C"	5267.80	FRANJAS VERDES
FV-555	-	Barranquitas	1			-	-	-	-		02/10/00	73	Predio de terreno Barrio Quebradillas "C"	1221.78	FRANJAS VERDES
FV-556	-	Orocovis	1			133	280	6,702	1ra	Orocovis	07/00/00	-	Predio de terreno Barrio Salios	147.90	FRANJAS VERDES
FV-557	-	Jayuya	1			134	216	339	-	Jayuya	02/10/00	89	Predio de terreno Barrio Cobery	709.05	FRANJAS VERDES
FV-558	-	Yabucoa	1			132	165	5,858	1ra	Humacao	11/15/97	178	Predio de terreno en el Barrio Tejas de Yabucoa	2546.79	FRANJAS VERDES
FV-559	-	Yabucoa	1			132	165	5,858	1ra	Humacao	11/15/97	178	Predio de terreno en el Barrio Tejas de Yabucoa	2459.60	FRANJAS VERDES
FV-560	-	Yabucoa	1			132	165	5,858	1ra	Humacao	11/15/97	178	Predio de terreno en el Barrio Tejas de Yabucoa	2459.60	FRANJAS VERDES
En Blanco															
Intencionalmente															
FV-561	-	Guaynabo	1,000			719	20	28,563	1ra	Guaynabo	04/29/04	45	Terreno en el Barrio Hato Nuevo de Guaynabo	1480.71	FRANJAS VERDES
FV-562	-	Naranjito	50			21	31	1,312	1ra	Naranjito	06/19/02	55	Terreno en el Barrio Lomas de Naranjito	1133.86	FRANJAS VERDES
FV-563	-	Camuy	1			58	40	2,947	1ra	Arecibo II	02/14/02	10	Terreno de terreno en el Barrio Colinos de Camuy	2478.96	FRANJAS VERDES
FV-564	-	Jayuya	1			151	3	8,060	1ra	Utahao	02/14/02	16	Terreno radicado en el Barrio Colinos de Jayuya	1112.82	FRANJAS VERDES
FV-565	-	Jayuya	1			151	3	8,060	1ra	Utahao	02/14/02	16	Terreno radicado en el Barrio Colinos de Jayuya	2022.44	FRANJAS VERDES
FV-566	-	Manati	1,000			340	37	3,165	1ra	Manati	11/10/05	173	Terreno en el Barrio Tierras Nuevas de Manati	946.99	FRANJAS VERDES
FV-567	-	Guaynabo	1			220	220	15	1ra	Guaynabo	05/07/07	1	Terreno en el Barrio Suraquano de Guaynabo	485.00	FRANJAS VERDES
FV-568	-	Intencionalmente													FRANJAS VERDES
FV-569	-	Utahao	500			490	60	7,909	1ra	Utahao	04/19/00	17	Terreno en el Barrio Caquanas de Utahao	1626.03	FRANJAS VERDES
FV-570	-	Naranjito	213			213	245	11,953	1ra	Humacao	08/11/04	24	Bd Rio Blanco - Emilia Rivera	245.98	FRANJAS VERDES
FV-571	-	Caques	1			382	1	10,364	1ra	Caques	06/14/06	8	Terreno en el Barrio Beatriz de Caques	355.03	FRANJAS VERDES
FV-572	-	Morovis	1			102	46	6,687	1ra	Morovis	09/18/97	434	Terreno en el Barrio Barahona de Morovis	888.75	FRANJAS VERDES
FV-573	-	Aibaco	1			56	5	1,533	1ra	Aibaco	11/10/04	164	Terreno en el Barrio Pinales de Aibaco	1501.03	FRANJAS VERDES
FV-574	-	Aibaco	1			56	5	1,533	1ra	Aibaco	11/10/04	164	Terreno en el Barrio Pinales de Aibaco	2409.14	FRANJAS VERDES
FV-575	-	San Juan	1,000			182	165	8,387	1ra	San Juan IV	08/05/88	37	Terreno en el Barrio de Cupey Alto en San Juan	4515.06	FRANJAS VERDES
FV-576	-	San Lorenzo	100			166	280	8,387	1ra	San Lorenzo	01/29/04	2	Terreno en el Barrio Cerro Gordo de San Lorenzo	665.46	FRANJAS VERDES
FV-577	-	San Lorenzo	100			166	280	8,387	1ra	San Lorenzo	01/29/04	2	Terreno en el Barrio Cerro Gordo de San Lorenzo	24.16	FRANJAS VERDES
FV-578	-	Carovanas	1			282	154	12,671	1ra	Carolina	03/12/07	9	Terreno en el Barrio Campo Rico de Carovanas	684.73	FRANJAS VERDES
FV-579	-	Carovanas	1			282	154	12,671	1ra	Carolina	03/12/07	9	Terreno en el Barrio Campo Rico de Carovanas	304.22	FRANJAS VERDES
FV-580	-	Mayaguez	1			-	Movil	1,264	1ra	Utahao	02/15/06	27	Terreno en el Barrio Mayaguez de Mayaguez	825.00	FRANJAS VERDES
FV-581	-	Utahao	1			368	224	5,608	1ra	Utahao	02/15/06	16	Terreno en el Barrio Sabana Grande de Utahao	2087.76	FRANJAS VERDES
FV-582	-	Yabucoa	1			-	-	4,038	1ra	San Juan IV	09/23/02	49	Terreno en el Barrio Tejas de Yabucoa	441.70	FRANJAS VERDES
FV-583	-	Trujillo Alto	1			91	107	4,038	1ra	San Juan IV	08/30/00	24	Terreno en el Barrio Dos Bocas de Trujillo Alto	196.15	FRANJAS VERDES
FV-584	-	Intencionalmente													FRANJAS VERDES
En Blanco															
FV-585	-	Toa Alta	1			39	178	1,334	1ra	Toa Alta	10/23/02	281	Terreno en la Urb. Veredas del Rio en Toa Alta	3266.10	FRANJAS VERDES
FV-586	-	Naranjito	1			53	88	3,882	1ra	Barranquitas	11/01/06	112	Terreno en el Barrio Ochole de Naranjito	113.29	FRANJAS VERDES
FV-587	-	Utahao	1			242	116	5,697	1ra	Utahao	03/12/07	11	Terreno en el Barrio Seta Abajo de Utahao	245.99	FRANJAS VERDES
FV-588	-	Yabucoa	1			132	165	5,858	1ra	Humacao	11/15/97	178	Terreno en el Barrio Tejas de Yabucoa	2546.79	FRANJAS VERDES
FV-589	-	Yabucoa	1			132	165	5,858	1ra	Humacao	11/15/97	178	Terreno en el Barrio Tejas de Yabucoa	2459.60	FRANJAS VERDES
FV-590	-	Toa Alta	1			231	26	10,931	1ra	Bayamon	10/27/97	19	Terreno en Barrio Mucrabores de Toa Alta	699.38	FRANJAS VERDES
FV-591	-	Las Piedras	1			146	197	7,499	1ra	Humacao	08/10/98	148	Terreno en el Barrio Rio de Las Piedras	957.74	FRANJAS VERDES
FV-592	-	Naranjito	1			23	100	1,489	1ra	Naranjito	03/12/07	5	Terreno en el Barrio Cerro Abajo de Naranjito	557.03	FRANJAS VERDES
FV-593	-	Barranquitas	1			-	-	6,267	1ra	Barranquitas	09/21/87	9	Terreno Barrio Quebradillas de Barranquitas	600.59	FRANJAS VERDES
FV-594	-	Rio Grande	1			236	238	19,780	1ra	Rio Grande	02/12/02	3	Terreno en el Barrio Mameyes de Rio Grande	2077.12	FRANJAS VERDES
FV-595	-	Guaro	1			47	137	1,649	1ra	Caques II	06/16/07	12	Terreno en el Barrio Calada de Guaro	884.61	FRANJAS VERDES
FV-596	-	Cidra	1			217	212	10,895	1ra	Caques II	09/21/06	36	Bo Bayamon - Guabrada La Puela - Cerenajas	8249.82	FRANJAS VERDES
FV-597	-	Cidra	1			217	212	10,895	1ra	Caques II	09/21/06	36	Bo Bayamon - Cerenajas	1059.24	FRANJAS VERDES
FV-598	-	Cidra	1			217	212	10,895	1ra	Caques II	09/21/06	36	Bo Bayamon - Cerenajas	1043.37	FRANJAS VERDES
FV-599	-	Cidra	1			217	212	10,895	1ra	Caques II	09/21/06	36	Bo Bayamon - Cerenajas	2883.03	FRANJAS VERDES
FV-600	-	Carolina	1			273	40	10,520	1ra	Carolina	05/07/07	35	Bo Cedros de Carolina	786.97	FRANJAS VERDES
FV-601	-	Yabucoa	1			97	50	3,221	1ra	Humacao	05/07/07	22	Terreno en el Barrio Guayabota de Yabucoa	1816.91	FRANJAS VERDES
FV-602	-	Yabucoa	1			97	40	3,221	1ra	Humacao	05/07/07	22	Terreno en el Barrio Guayabota de Yabucoa	396.05	FRANJAS VERDES
FV-603	-	Toa Alta	1			277	171	13,441	1ra	Bayamon III	02/15/06	12	Terreno en el Barrio Contorno de Toa Alta	6528.23	FRANJAS VERDES
FV-604	-	Toa Alta	1			277	171	13,441	1ra	Bayamon III	02/15/06	12	Terreno en el Barrio Rio Lajas de Dorado	2288.38	FRANJAS VERDES
FV-605	-	Toa Alta	1			277	171	13,441	1ra	Bayamon III	02/15/06	12	Terreno en el Barrio Rio Lajas de Dorado	2122.06	FRANJAS VERDES

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## FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomos	Folio	Finca	Inscripción	Registro de la Propiedad	Transacción	Fecha	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto	
FV-606	-	Yabucua	1			245	90	15,374	1ra	Yabucua		02/05/00	1	Terreno en el Barrio Jacarandas de Yabucua	842.14	FRANJAS VERDES	
FV-607	NO DISPONIBLE	Carolina	1			245	245	886	1ra	Carolina		13/06/01	1	Franja Verde San Antonio Carolina	283.76	FRANJAS VERDES	
FV-608	-	Luquillo	1			140	114	6,198	1ra	Fajardo		08/27/07	3	Terreno en el Barrio Pilitanas de Luquillo	60.84	FRANJAS VERDES	
FV-609	-	Luquillo	1			140	114	6,198	1ra	Fajardo		08/27/07	3	Terreno en el Barrio Pilitanas de Luquillo	145.48	FRANJAS VERDES	
FV-611	229-000-002-16	Naaguabo	-			-	-	-	-	-		02/16/10	19	Bo Rio Blancas- hermanas Torres Rosario	225,240	FRANJAS VERDES	
FV-612	-	Ciales	1,000			131	10	6,187	-	Arecibo		12/17/2009	24	Terreno en el Barrio Aguas de Ciales	20,667.23	FRANJAS VERDES	
FV-613	-	Cajoba	1,000			-	-	-	-	Fajardo		5/9/2001	14	Area Verde en el Bo. Daquao	549,809	FRANJAS VERDES	
FV-614	-	Carolina	1,000			-	-	-	-	-		17/11/09	28	Terreno en el Barrio Barrazas	1399,995	FRANJAS VERDES	
FV-615	-	Rio Piedras	1,000.00			-	-	-	-	San Juan		16/02/10	21	Terreno en el Bo. Cedros	1971.74	FRANJAS VERDES	
FV-616	-	Agua Buenas	1,000.00			-	-	-	-	-		17/11/09	7	Terreno en el Bo. Cupey Alto	223.28	FRANJAS VERDES	
FV-617	25-095-000-005-43-000	Rincon	1,000			-	-	-	-	-		16/02/10	3	Faja de Terreno en el Barrio Mullitas	384,9682	FRANJAS VERDES	
FV-618	25-095-000-005-43-000	Rincon	1,000			-	-	-	-	-		16/02/10	15	Faja Verde DRMA-1 en el Barrio Puntas	708,8966	FRANJAS VERDES	
FV-619	280-050-002-73-000	Humacao	50.00			150	38	4,591	1ra	Humacao		16/02/10	4	Faja Verde DRMA-2 en el Barrio Puntas	239,9706	FRANJAS VERDES	
FV-620	NO DISPONIBLE	Humacao	1,000			150	38	4,591	1ra	Humacao		28/08/06	4	Lote en el Barrio Hato Tejas	6735.09	FRANJAS VERDES	
FV-621	NO DISPONIBLE	Humacao	200.00			150	38	4,591	1ra	Humacao		28/10/04	55	Faja de Terreno en el Barrio Achibole	469,159	FRANJAS VERDES	
FV-622	NO DISPONIBLE	Humacao	1,000			150	38	4,591	1ra	Humacao		6/21/2011	29	Terreno en el Barrio Colores de Humacao	2,142.49	FRANJAS VERDES	
FV-623	NO DISPONIBLE	Humacao	1,000			150	38	4,591	1ra	Humacao		6/21/2011	29	Terreno en el Barrio Colores de Humacao	1,200	FRANJAS VERDES	
FV-624	NO DISPONIBLE	Humacao	1,000			150	38	4,591	1ra	Humacao		6/21/2011	29	Terreno en el Barrio Colores de Humacao	536,8419	FRANJAS VERDES	
FV-625	NO DISPONIBLE	Humacao	1,000			150	38	4,591	1ra	Humacao		6/21/2011	29	Terreno en el Barrio Colores de Humacao	1,985.23	FRANJAS VERDES	
FV-626	099-000-009-29	Las Piedras	1,000			548	115	5,799	Manatí	Manatí		3/2/2010	3	Faja de Terreno en el Barrio Rio Abajo	4,573.71	FRANJAS VERDES	
FV-627	099-000-009-29	San Sebastián	100.00			548	115	5,799	Manatí	Manatí		3/2/2010	1	Faja Verde "C" en el Barrio Cuchillas de Morovis	4,832.19	FRANJAS VERDES	
FV-628	-	Cabo Rojo	1,000.00			-	-	-	-	-		4/29/2010	3	Terreno en el Barrio Tejas	587,842	FRANJAS VERDES	
FV-629	-	Cidra	100.00			64	123	3,142	-	-		9/19/2011	204	Terreno en urbanización residencial conocida como Haciendas del Club Golf y Playa, Barrio Miradero	15,714.00	FRANJAS VERDES	
FV-630	40-139-000-09-092	Corozal	1,000.00			131	94	5,546	-	Barranquitas		9/29/2008	51	Henduras, Sector Filmon	1,485.2	FRANJAS VERDES	
FV-631	-	Cajoba	1,000			48	200	2,218	-	-		11/17/2009	9	Terreno en el Barrio Padilla	1,156.31	FRANJAS VERDES	
FV-632	60-337-000-004-01-901	Yauco	1,000			48	200	2,218	-	-		2/22/2010	12	Faja Verde en el Barrio Daquao	549,809	FRANJAS VERDES	
FV-633	19-115-009-104-03-000	Trujillo Alto	1,000			48	200	2,218	-	-		2/22/2010	12	Terreno en el Barrio Dúey, PR-372, Km. 7.2, Sector Cruzadas	97,2249	FRANJAS VERDES	
FV-634	099-000-009-25	San Sebastián	1,000			48	200	2,218	-	-		2/22/2010	12	Predio de Terreno en el Barrio Dúey, PR-372, Km. 7.2, Sector Cruzadas	192,6031	FRANJAS VERDES	
FV-635	327-000-001-07	San Lorenzo	1,000			81	141	3,720	1ra	Ponce		2/22/2010	12	Predio de Terreno en el Barrio Dúey, PR-372, Km. 7.2, Sector Cruzadas	10,5122	FRANJAS VERDES	
FV-636	73-398-088-267-03-000	Patillas	-			594	74	27,410	1ra	San Juan IV		7/6/2010	3	Barrío Las Cuevas, Parcela C	59,6883	FRANJAS VERDES	
						98 Y 447	195 Y 189	5,069		San Sebastián		2/12/2010	105	Barrío Cuatrecasas Florida de San Lorenzo	326.59	FRANJAS VERDES	
										Caguas II		6/14/2012	7	59	323,9598	FRANJAS VERDES	
															?	FRANJAS VERDES	
																1,380.80	FRANJAS VERDES

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FV-637	1-375-000-009-53-988	Maunabo	\$ 1.00			?	?	?		?	9/27/2011	83 y 84	"Up-2" Barrio Matullas Bajos (NOTA: Mediante Escritura #64 se realizó un Acta de Subsanación ya que en la Escritura #63 se incluyeron por error las iniciales de Omar Ramos Morales, quien no compareció en la escritura ni firmó la misma por no ser necesario por no ser parte de ésta.	625,4129	FRANJAS VERDES
FV-638	?	Orocovis	\$ 1.00			?	?	?		Mamati	3/15/2012	4	Preidio de terreno en lindes por el Norte con el cruce de la Carr. 149 y por el Sur con el remanente que da al Rio Toro Negro. (NOTA: Mediante Escritura #2 otorgada el 2/febrero/2009 se declara que esta propiedad se halla libre de cargas o gravámenes y que se adquirió la misma mediante segregación ante el notario Pedro Pablo Rinaldi Núñez).	265,464	FRANJAS VERDES
FV-639	337-000-003-26-901	Yauco	\$ -								3/8/2011	7	Carretera PR-372 Interior, a la altura del Km. 7.2 del Bo. Duley	586,3375	FRANJAS VERDES
FV-640	198-000-010-23-000	Caguas	\$ 1.00		1,174		132	40,927		Caguas	6/14/2012	7	Terreno localizado en Barrio Baroa (Acta de Ratificación)	1057,1519	FRANJAS VERDES
FV-641	44-276-072-097-12-000	Cidra	100 cu			302	152	11,819		Fajardo	7/2/2012	67	Comunidad Rural Fortuna I del Bo. Manueves	294,8107	FRANJAS VERDES
FV-642	092-061-302-02	Luquillo	\$ -			277	142	13,006		Bayamón II	9/19/2011	86	Bo. Media Luna	977,1823	FRANJAS VERDES
FV-643	059-000-010-05-000	Toa Baja	\$ -			562	107	1,056		Bayamón II	10/2/2007	920	Dos solares en Bo. Padilla (identificados como 1 Loté "A" y Loté "C")	149,5042	FRANJAS VERDES
FV-644		Corozal	1,00 cu			294	190	5,401		Bayamón III		22	Bo. Caguinas (C - Faja de Seguridad en la Quebrada (Caso 02LS6-0000-02331) Y F - Faja de "A" y Loté "C")	1,237,12	FRANJAS VERDES
FV-645		Aguas Buenas	100 cu			12 y 14	112 y 136	565			12/6/2010	102	Bo. Caguinas (C - Faja de Seguridad en la Quebrada (Caso 02LS6-0000-02331) Y F - Faja de "A" y Loté "C")	178,64	FRANJAS VERDES
FV-646		Lares									7/28/2009	56	Barrio Quebrada Arenas - Predio de terreno "B"	1,541,65	FRANJAS VERDES
FV-647	327-000-002-76	San Lorenzo	\$ 1.00			152	128	1,403		Caguas II		21	Faja de terreno en Bo. Cedros	1172,8862	FRANJAS VERDES
FV-649	20-174-000-006-23-001	Carolina	\$ 1.00			273	50	10,520			2/16/2010	21	Faja de terreno en Bo. Cedros	1,571,74	FRANJAS VERDES
FV-650	151-061-000-006-03-901	Bayamón	\$ 1.00			103 y 107	9 y 121	4,645		Bayamón III	11/17/2006	86	Barrio Hato Tejas (área total de la finca principal Camino Verde Development para delimitación con OJC Bayamón River Bed)	6,735,09	FRANJAS VERDES
FV-651	41-221-000-007-08-001	Bayamón				112	247	6,745			7/11/2003	7	Parcela F localizada en Carr. 152, km. 6.5 int. Barrio Quebradillas	611,9393	FRANJAS VERDES
FV-652	084-046-018-08-901	Toa Alta	\$ -			343	151	17,032		Bayamón III	11/20/1996	18	Faja de terreno en el Bo. Bucarabones	1,280,1696	FRANJAS VERDES
FV-653		Humacao / Las Piedras	\$ 1,000.00			236	215	11,117		Humacao	6/14/2001	26	Barrio Montones	1,057,1519	FRANJAS VERDES
FV-654	198-000-010-23-000	Caguas	\$ 1.00			1,174	132	40,927			6/14/2012	10	Barrio Baños	21,9092	FRANJAS VERDES
FV-655	265-000-009-05-000	Adjuntas	\$ -			271	210	12,264				20	Faja de terreno en Barrio Cuyey Alto (Lotes 1 (979,3173); 2 (839,4985); 3 (830,8116)); 4 (1,074,6940)	3724,3214	FRANJAS VERDES
FV-656		Rio Piedras	\$ 1,000.00			194	262	6,473		San Juan	2/10/2007	20	Bo. Peña Pobre - Solar B	203	FRANJAS VERDES
FV-657		Naguabo	\$ 300.00			212	100	11,862			9/17/2003	19	Faja de terreno en Bo. Cedros	1,571,74	FRANJAS VERDES
FV-658		Carolina	\$ -			73	50	10,520				-	Barrio Río Cañas, Sector La Mesa	5,356,06	FRANJAS VERDES
FV-659		Caguas	\$ 1,000.00			245	106	7,167			9/21/2006	103	Barrio Barrancas	813,0057	FRANJAS VERDES

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FV-681		Humacao								Humacao	7/9/2000	5	Barrio Mambiche, Lot# CC	3,318.04	FRANJAS VERDES
FV-682	010-000-004-07	Hatillo	\$ 100.00			407	13	24,432	1	Arecibo II	9/21/2007	13	Parque de Recreación Pasiva del Norte, Barrio Pueblo - A) Faja verde Río Canuy	608.6779	FRANJAS VERDES
FV-683	010-000-004-07	Hatillo	\$ 100.00			407	13	24,432	1	Arecibo II	9/21/2007	13	Parque de Recreación Pasiva del Norte, Barrio Pueblo - B) Faja verde delcano	598.9148	FRANJAS VERDES
FV-684	010-000-004-07	Hatillo	\$ 100.00			407	13	24,432	1	Arecibo II	9/21/2007	13	Parque de Recreación Pasiva del Norte, Barrio Pueblo - C) Faja verde delcano	593.9809	FRANJAS VERDES
FV-685	010-000-004-07	Hatillo	\$ 100.00			407	13	24,432	1	Arecibo II	9/21/2007	13	Parque de Recreación Pasiva del Norte, Barrio Pueblo - D) Faja verde Río Canuy	935.7888	FRANJAS VERDES
FV-686		Jayuya	\$ 1.00			18	236	806			9/29/2008	280	Predio de terreno en barrio Jayuya Arriba, lugar Cabay	499.552	FRANJAS VERDES
FV-687	091-000-007-02	Río Grande	\$ 1.00	1028		239		24,737	1ra	Carolina III	4/14/2008	29	SE7A LIMITED PARTNERSHIP, S.E. - Parcela A localizada en Barrio Zarzal	387,124.52	FRANJAS VERDES
FV-688	091-000-007-02	Río Grande	\$ 1.00	1028		239		27,411	1ra	Carolina III	4/14/2008	29	SE7A LIMITED PARTNERSHIP, S.E. - Parcela B localizada en Barrio Zarzal	10,512.94	FRANJAS VERDES
FV-689	091-000-007-02	Río Grande	\$ 1.00	1028		239		27,412	1ra	Carolina III	4/14/2008	29	SE7A LIMITED PARTNERSHIP, S.E. - Parcela C localizada en Barrio Zarzal	22,028.10	FRANJAS VERDES
FV-690	280-019-303-05-001	Humacao	\$ 1.00	1028		239		4,988		Humacao	9/29/2008	118	Parcela identificada como franja dedicada a uso público en Barrio Calvaiche	204.3156	FRANJAS VERDES
FV-671		Rincón	-	72	Op	755	190			Aguadilla	9/29/2008	3	Parcela identificada como franja de vigilancia litoral en Barrio Calvaiche	298.7084	FRANJAS VERDES (Canal)
FV-672		Rincón	-	72	Op	755	49			Aguadilla	9/29/2008	3	Parcela identificada como franja de vigilancia litoral en Barrio Calvaiche	341.1344	FRANJAS VERDES
FV-673		Carolina	\$ 10.00			975	164	39,855		Carolina, Sección II	12/7/2007	29	Faja de terreno Urb. Canovanas	1,298.67	FRANJAS VERDES
FV-674	108-000-007-38-001	Juncos	\$ 1.00			65		2,203			10/13/2005	37	Faja de terreno en Barrio Ceiba Norte	291.85	FRANJAS VERDES
FV-675		Chalés	\$ 1.00			-		-			10/8/2007	27	Faja de terreno en Barrio Cordillera	2,031.39	FRANJAS VERDES
FV-676		Jayuya	\$ 100.00			34	241	630			4/14/2008	15	Franja de terreno en carretera PR-531, Km. 1+0 Int., Sector Hovos Planes del Bo. Jayuya Abajo	960.69046	FRANJAS VERDES
FV-677		Corzal	-			101	156	5,036		Barranquitas	5/27/1999	9	Franja de terreno rotulada "A" en Bo. Padilla, Sector La Guineá (El Llano)	1,033.17	FRANJAS VERDES
FV-678		Carolina	\$ 1.00								9/30/2008	23	Solar marcado con la letra F-1 en plano de inscripción, radicado en Bo. Barrazas	18.3301	FRANJAS VERDES
FV-679		Cayey	\$ 1.00								6/17/2004	13	Predio de terreno en Bo. Guavate	7,145.00	FRANJAS VERDES
FV-680		Cayey	\$ 1.00								6/17/2004	13	Predio de terreno denominado en el Plano de Segregación como área verde quebrada, en Bo. Guavate	76.65	FRANJAS VERDES
FV-681		San Lorenzo	\$ 1.00			411	149	8,929		Caguas II	4/1/2009	21	Predio de terreno en Bo. Espino	429.2821	FRANJAS VERDES
FV-682		Corzall	\$ 100.00			41	205	2,464		Barranquitas	3/15/2000	80	Predio de terreno irregular denominado Faja Protección Recogida de Agua marcado como Solar "F"	1,060.42	FRANJAS VERDES
FV-683		Río Grande	-			105	282	5,414			-	-		892.6081	FRANJAS VERDES
FV-684		Orocovis	\$ 100.00			174	191	9,104			12/18/2003	68	Predio de terreno en el Bo. Salios	2,314.70	FRANJAS VERDES
FV-685		Yabucoa	\$ 1.00			93	183	3,131			8/8/2006	8	Predio de terreno en el Bo. Guayaboa	189.224	FRANJAS VERDES
FV-686		Barranquitas	-			95	242	192			-	-		14,332.45	FRANJAS VERDES
FV-687		Barranquitas	\$ 100.00			27	191	1,273			-	-		333.9489	FRANJAS VERDES
FV-688		Barranquitas	-			140	160	8,667			-	-		325.5258	FRANJAS VERDES
FV-689		Barranquitas	-			140	160	8,667			-	-		34,0745	FRANJAS VERDES
FV-690		Barranquitas	\$ 100.00			158	2	9,590			-	-		388.5145	FRANJAS VERDES
FV-691	207-000-010-44	Mayagüez	\$ 100.00	520	719	414	35	12116 y 16762		Mayagüez	7/7/2004	400	Predio de terreno en Bo. Palo Hincado (marcado con el #2 en el plano de inscripción)	730.7735	FRANJAS VERDES
FV-692		Barceloneta	-			121	281	673		Manati	-	-		5,037.54	FRANJAS VERDES
FV-693		Barceloneta	-			121	281	673		Manati	-	-		1,758.65	FRANJAS VERDES

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FV-694		Barcelona	-										Parcela 106 E22 de la Finca Colonial Pizuela en el Bo. Palmas Altas	3,829.90	FRANJAS VERDES
FV-695		Lares	-			367	65	14,085		Manatí	6/22/2005	31	Parcela 11 en Bo. Buenos Aires	2095.275	FRANJAS VERDES
FV-696		Lares	-			367	65	14,085			6/22/2005	31	Parcela 14 en Bo. Buenos Aires	3782.528	FRANJAS VERDES
FV-697		San Lorenzo	\$ 1,000			213	120	11,135			-	-	Parcela "B": Franja de terreno identificada en el plano de inscripción con la letra B, radicada en el Bo. Espino y Quebrada Arenas	134.9876	FRANJAS VERDES
FV-698	301-100-298-03	San Lorenzo	\$ 1,000								5/4/2001	70	Pedro de terreno en Bo. Espino (marcado en plano de inscripción con la letra "A")	226.54	FRANJAS VERDES
FV-699		San Lorenzo	\$ 1,000								3/3/2004	30	Rústica D: Pedro de terreno en Bo. Espino	176.8137	FRANJAS VERDES
FV-702	49-279-000-002-18-000	Juncos	-			157	221	2,098			2/13/2002	6	Pedro de terreno en Bo. Valenciano Abajo (por el Norte con solares #36, 37, 38, 39, 40, 41, 43, calle 7, 45, 46, 47A, 69, 132, 131, 148, 147, 146, por el Sur con remanente de solares 72 y 73, calle 70, 130, 114, 113, por el Este con solares 72, 136, 195, 147, por el Oeste con los solares 46, 125, 115, 114).	2,050.580	FRANJAS VERDES
FV-703		Rio Grande	-			247	92	11,656			6/28/1996	41	Parcela J en Bo. Ciénaga Alta - Caso Suon. Correa Ortiz	791.0122	FRANJAS VERDES
FV-704		Barranquitas				87	239	3,845			9/21/2006	323	Pedro de terreno en el Bo. Barranquitas, marcado en plano de inscripción como Parcela 2 - Caso Wilfredo Ortiz, Fernández	273.515	FRANJAS VERDES
FV-705	326-000-010-28	San Lorenzo	\$ 1,000								2/7/2004	13	Pedro de terreno radicado en el Bo. Espino, marcado con la letra B - Caso Ramon Morales González	213.6713	FRANJAS VERDES
FV-706		Barranquitas	\$ 100.00			92	282	4,195			6/11/2004	76	Faja B de terreno en el Bo. Barranquitas, marcado con el número 2 en el plano de inscripción - Caso Angel López Colón y Víctor Vargas Colón	404.6728	FRANJAS VERDES
FV-707		Barranquitas	\$ 100.00			92	282	4,195			6/11/2004	76	Faja C de terreno en el Bo. Barranquitas, marcado con el número 3 en el plano de inscripción - Caso Angel López Colón y Víctor Vargas Colón	191.6389	FRANJAS VERDES
FV-708		Orocovis	\$ 1,000			176	243	9,233			12/26/2012	30	Pedro de terreno en el Bo. Bofitas, marcado como Parcela C - Caso Gloria Rosado y Norberto Cruz	156.044	FRANJAS VERDES
FV-709	76-466-000-022-70-000	Vieques	\$ 1,000			86	187	3,917			12/26/2012	10	Parcela de terreno en el Bo. Puerto real, identificada como Zona de Separación de la Zona Marítimo Terrestre adjudicada al DRNA - Suon.	5103.6409	FRANJAS VERDES
FV-710		Naguabo	-			82	35	4,554			12/26/2012	101	Bo. Rio Blanco - Doña, Rafaela Morales Severino Rivera	905.9	FRANJAS VERDES
FV-711		Culebra	-								12/26/2012	86	Solar B futura calle municipal - Franja de terreno en el Bo. Sardinas - Municipio de Culebra	4,753.92	FRANJAS VERDES
FV-712		Culebra	-								12/26/2012	86	Solar 74D futura calle municipal - Franja de terreno en el Bo. Sardinas - Municipio de Culebra	1,191.63	FRANJAS VERDES
FV-713	04-009-000-004-02	Camuy	\$ 1,000			126	130	6,563			12/26/2012	27	Faja de terreno en el Bo. Yeguada - Caso Heriberto Méndez Franqui	301.625	FRANJAS VERDES
FV-714		Carolina				1,035	241	43,451			4/21/1991	17	Faja verde de terreno en el Bo. Casco - Caso Antonia Encarnación	3.00	FRANJAS VERDES
FV-715	229-014-179-03	Naguabo	-			49	49	1,687			12/26/2012	100	Bo. Rio Blanco - Parcela D - Caso Matilde Rosario Torres	522.31	FRANJAS VERDES
FV-716	50-303-000-008-28-001	Las Piedras	\$ 1,488.00	923		305	33	18,379			14/abril/2015	40	Pedro de terreno en el Barrio Tejas de Las Piedras - Dolores Matavé	730.83	FRANJA VERDE
FV-717	278-074-531-02	San Lorenzo				474	117	20,606			17/julio/2015	74	Pedro de terreno en el Barrio Cayaguas, PR-9912, Km. 0.9 - Caso Sergio González	180.36	FRANJA VERDE
FV-718	266-000-001-36-001	Adjuntas	\$ 17,819.00			89	45	6,116	6ta		17/julio/2015	74	Pedro de terreno en el Barrio Garzas - Caso Antonio Cruz y Carmen Frontera	544.45	FRANJA VERDE

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FV-719		Las Piedras	\$ 10,000.00			41	221	1,596		Francisco Castro	17/julio/2015		Predio de terreno en el Barrio T ejas Caso Suñ. Francisco Castro	1,159.46	FRANJA VERDE
FV-720		Río Grande	\$ 15,000.00							Suñ. Margarita Guzmán.	2/23/2016		Predio de terreno en el Barrio Ciénaga Baja - Caso Suñ. Margarita Guzmán.	3,369.14	FRANJA VERDE
FV-721		Lares	\$ 6,200.00			131	132	1,470		San Lorenzo	2/23/2016	17	Predio de terreno en el Barrio Espino - Caso Ismael Guillis Bayón.	3,308.72	FRANJA VERDE
FV-722		San Lorenzo	\$ 100.00			428	49	18,888		San Lorenzo	2/25/2016		Predio de terreno en el Barrio Quebrada Arenas - Caso Hipólito Ortiz.	178.67	FRANJA VERDE
FV-723	174-005-282-33-000	Carolina	\$ 6,500.00			1,191	203	51,293		San Lorenzo	2/25/2016	17	Predio de terreno en el Barrio Quebrada Arenas - Caso Hipólito Ortiz.	1,242.74	FRANJA VERDE
FV-724	266-000-001-38-001	Adjuntas	\$ 17,819.00			299	140	7,782		Carolina II	2/29/2016	41	Predio de terreno en el Barrio Garzas - Caso Sr. Hernán Solomayor.	3,397.77	FRANJA VERDE
FV-725		Yabucca								Francia #2 en el Barrio Guayabota - Caso Suñ. Carrion González	14/04/2015	68	Predio en el Barrio Guayabota - Caso Suñ. Carrion González	869.016	FRANJA VERDE
FV-726		Adjuntas								Francia #3 en el Barrio Guayabota - Caso Suñ. Carrion González	2/7/2013	68	Francia #3 en el Barrio Guayabota - Caso Suñ. Carrion González	411.3215	FRANJA VERDE
FV-727		Río Grande				140	38	7,090		Río Grande	30/01/2012	12	Francia en el Barrio Guilarte - Caso Suñ. Argelina Caraballo Vazquez	21.9092	FRANJA VERDE
FV-728		Bayamón				646	27	29,818		Río Grande	2/7/2013	22	Predio de terreno en el Barrio Ciénaga Alta - Caso Luis Guzmán Nieves	1393.8525	FRANJA VERDE
FV-729		Carolina				850	138	34,175		Bayamón I	26/12/2012	334	Predio de terreno #14 en el Barrio Santa Oliva (Faja de seguridad Río Bayamón) - Caso Suñ. Pérez Aboné	304.1	FRANJA VERDE - QUEBRADA
FV-730		Pailitas	\$ 10,000.00			182	217	8,101		Carolina	15/11/2012	1	Franja de terreno en el Barrio Carrizo - Caso Héctor M. Soto y Guadalupe Martínez	1728.04	FRANJA VERDE - Río Canovenillas
FV-731		Carolina	\$ 1.00							Carolina	10/10/2011	2	Faja de terreno #1 en la Zona Urbana - Caso Centro Piezas Pailitas, Inc.	1153.55	FRANJA VERDE - RIO QUEBRADA
FV-732		Luchillo								Fajardo	19/09/2011	25	Faja de terreno en el Barrio Cedros - Caso Suñ. Antonio Nieves Santiago	306.907	FRANJA VERDE -
FV-733	304-071-255-16-001	Las Piedras	\$ 1.00			120	55,56,57	5,987		Fajardo	4/9/2012	67	Parcela de terreno en el Barrio Fortuna 1 - Caso Ballo Mar Apartments	294.8107	FRANJA VERDE
FV-734	149-000-003-07-000	Luchillo	\$ 2,100.00			32	101	1,201		Fajardo	4/4/2012	9	Faja de terreno en el Barrio T egas - Caso Felicidad Valdezquez	799.8702	FRANJA VERDE
FV-735	251-006-911-70-000	Caguas	\$ 2,700.00	789	1187			54886	1ra	Caguas	15/06/2016	52	Parcela de terreno en el Barrio Pinarba Sedor Río Chindul - Caso Suñ. Plácido Colón Ortiz	577.167	FRANJA VERDE
FV-736	224-025-122-02-000	Aguas Buenas	\$ 3,500.00			160	138	6,939		Caguas	7/9/2016	11	Parcela "G" Franja Verde en el Barrio Caguas - (C-5) - Caso Streamline Development Corp	1333.41	FRANJA VERDE RIO TURABO
FV-737	190-058-087-40-001	Jayuya	\$ 2,800.00			44	227	1,790		Caguas	13/9/2016	16	Predio de Terreno en el Barrio Mameyas - Maribel Hernández	571.596	FRANJA VERDE RIO CAQUITAS
FV-738	243-000-001-40-002	Jayuya	\$ 7,500.00			29	116	1,407		Caguas	13/9/2016	17	Predio de terreno en el Barrio Coabey - Suñ. Ovidio Irazary	213.877	FRANJA VERDE QUEBRADA
FV-739	277-000-007-05-998	Caguas	\$ 8,300.00			657	49	2583 (21,256)		Caguas	28/12/2016	40	Predio de terreno en el Barrio Borinquen San Salvador - Suñ. Muelro Montañez	1441.4	FRANJA VERDE RIO COABEY
														842.21	FRANJA VERDE RIO TURABO



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## FRANJAS VERDES

Código	Número de Catastro	Municipio	Precio o Valor	Asiento	Diario	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
FV-740		Jayuya	\$1,350.00			142	95	7,929		Jayuya	16/01/2018	4	Predio de terreno en el Barrio Jayuya Arriba, conocido por Veguiles, Sector Carcaboa - Milagros Rodríguez Delgado	163,369	FRANJA VERDE RIO CARICABOA
FV-741		Río Grande/ Canovanas	\$10,000.00			180	57	8,795		Canovanas	4/9/2018	5	Parcela de terreno radicada en el Barrio Hato Puello entre los Municipios de Río Grande y Canovanas - Rosaura López (La Araña, Inc.)	2436,718	FRANJA VERDE QUEBRADA
FV-742	229-039-004-57	Naguabo				202	293	11,360	3ra	Naguabo	20/05/2002	48	Bo Matzales- Pomales Rodríguez	132,05	FRANJA VERDE QUEBRADA
FV-743	230-000-003-16	Naguabo				71	138	1,608	12ma	Humacao	20/05/2002	49	Bo, Mariana - Victor M. Lopez Santos	124,206	FRANJA VERDE QUEBRADA
FV-744		Utuado	\$2,000.00							Utuado	29/04/1994	38	Franja Verde Barrio Salto Arriba - Anibal Torres y María Luisa Vargas	412,9291	
FV-745	324-000-010-34-000	Guayama	\$10,800.00			227	1	6,594	5ta	Guayama	22/09/2020	29	Franja de terreno en el desarrollo conocido como Carle County Lake - Caso Manuel Rivera Rivera	513,1608	FRANJA VERDE RIO LA PLATA
FV-746	389-035-248-01-000 (Finca Principal)	Ponce	\$4,500.00	2022-096236-PO01		1,916	166	51,055	1ra	Ponce I	19/07/2022	212	Franja de terreno en el Barrio Machuelo Bajo - Caso Carrinillo Señorial, LLC	516,977	FRANJA VERDE RIO BUCANA
FV-747	390-000-003-30	Ponce	\$17,784.00							Ponce I	19/07/2022	8	Franja de terreno para uso público Citrona I, Porción Norte	581,29	FRANJA VERDE RIO JACAGUAS
FV-748	390-000-004-15-000	Ponce	\$9,245.00							Ponce I	19/07/2022	9	Franja de terreno para uso público Citrona I, Porción Central	1748,601	FRANJA VERDE RIO JACAGUAS
FV-749	299-028-378-46-000 (Finca Principal)	Cayey	\$9,300.00	2023-015819-CA01		578	88	4,158		Caguas I	7/2/2023	2	Franja para uso público, Barrio Matón Abajo, Sector La Castilla	716,9482	FRANJA VERDE RIO LA PLATA
FV-750	089-000-009-13-000, 117-000-004-30-000, 089-098-502-000 (Finca Principal)	Canovanas		2021-162098-CR03						Carolina III	9/23/2021	400	Franja para uso público, Barrio Canovanas (Riverwoods)	1304,6473	FRANJA VERDE RIO CANOVANAS
FV-751	146-078-584-01	Canovanas		2024-052780-CR03		KARIBE	KARIBE	20,593		CAROLINA	4/15/2024	102	Franja para uso público, Barrio Campo Rico (Lourdes I. Matos)	1562,9433	FRANJA VERDE RIO CANOVANAS
FV-752	310-071-435-13-000 (Finca Principal)	San German	\$7,100.00	2024-045366-SC01	Kanbe	127	43	4,549	23	San German	4/15/2024	18	Franja para uso público, Barrio Barrio Sabana Grande (Suen, Plein)	4975,73	FRANJA VERDE RIO GUANAJIBO
FV-753	278-097-221-14-000	San Lorenzo	\$2,200.00								5/30/2024	80	Franja para uso público, Barrio Cerro Gordo (Hiloteisa y Navidad Davila Zayas) Aca de Subsanación #81 por # de caso en OGRE	1231,8898	FRANJA VERDE RIO CAVAAGUAS
			\$ 269,516.77										METROS CUADRADOS	1,608,894.37	M.C
													CUERDAS	409.35	cdas.

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## BANCOS DE MITIGACION

Código de la Finca en el Inventario	Código para el Banco de Mitigación	Municipio donde ubica el Banco de Mitigación	Fecha Transacción Finca Original	Número Escritura	Descripción Corta	Cabida en m2	Cantidad a ser utilizada m²	Balace del Banco de Mitigación m²	Balace del Banco de Mitigación cda.	Código en el DRNA	Proyecto	
SC-1	BM-02-1	ARECIBO	9/9/2008	5	BARRIO SABANA HOYOS Y MIRAJONES	424,754.0000	78,422.80	346,331.20	88.12	O-MA-PMA02-SJ-01660-17122007 2016-122357-SRM-010713	PROYECTO COMERCIAL JESVOJEL CARR. PR-149, KIL. 3.5 BARRIO RIO ARriba SALENTE EN MANATI Y PROYECTO SANTANA COMERCIAL CENTER, BARRIO SANTANA, CARR. 2, KIL. 66.9 EN ARECIBO (19.95 CUERDAS)	
							39,340.00	306,991.20	78.11	O-SE-CCH01-SJ-01138-21082016	DESARROLLO DE PROYECTO COMERCIAL CARR. ESTADIAL PR 177 KIL. 1.0 BARRIO JUAN SANCHEZ -SANTANA SHOPPING PLAZA (10 CUERDAS)	
							114,867.51	192,123.69	48.88	Permiso Formal O-CT-PFE01-SJ-000129-21082007	29.22 CUERDAS	
						39,340.00	152,783.89	38.87	O-SE-CCH01-SJ-00013-05042011	10 CUERDAS		
						424,754.00	271,970.31	152,783.69				
						MIETROS CUADRADOS	424,754.00	271,970.31	152,783.69			
						CUERDAS	108.07	69.20	38.87			
SC-7	BM-02-2	BARCELONETA	30-Jun-11	4	BARRIO FLORIDA AFUERA	280,179,7868	4,048,3120	276,131,4748	70.2533		Proyecto de Control de Inundaciones, Sector Cañete Cortés (Proyecto #1 - 1,0297 cuerdas) USACE-SAL-2099-03209	
							62,886,4000	213,245,0748	54.2533		Proyecto de Desarrollo Económico (Proyecto #2 - 16 cuerdas)	
							23,582,4000	189,662,6748	48.2533		Centro Comunal en la PR-2, Km. 55.4 (Proyecto #3 - 6 cuerdas)	
							47,164,8000	142,487,8748	36.2533		Can. PR-2, Km. 59 (Antigua RCA) (Proyecto #4 - 12 cuerdas)	
						MIETROS CUADRADOS	280,179,7868	137,881,9120	142,487,8748			
						CUERDAS	71.2853	35.0300	36.2533			
CAB-1	BM-02-3	MOROVIS	12-Feb-19	17	BARRIO BARAHONA	33,919,3520	14,896,2160	19,023,1360	4.8400		Banco de Mitigación por 10 años. Proyecto Plaza Internacional, San Juan Mall (6.63 cuerdas)	
							0.0000	0.0000	0.0000			
							8,6300	3,7900	4.8400			
						MIETROS CUADRADOS	33,919,3520	14,896,2160	19,023,1360			
						CUERDAS	8.6300	3.7900	4.8400			
SC-42	BM-02-4	COMERIO	7-Mar-24	3	BARRIO NARANJO	751,479,1600					O-CE-EP01-SJ-00918-29122009 / O-PA-EFA03-SJ-00598-211122009	Banco de Mitigación - MITI PR, LLC
						MIETROS CUADRADOS	751,479,1600					
						CUERDAS	191,1966					

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## CESIONES

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
CS-1	77-473-000-009-10-000	CULEBRA		18	230	871		FAJARDO	09/19/2011	8	BARRIO SAN ISIDRO - LUMA CORPORATION	4,165,7700	ZONA DE SALVAMIENTO EN LITORAL COSTERO
CS-2	?		\$0.00	?	?	?		?	?	171	BARRIO MARRAGUEZ		ZONA DE SALVAMIENTO EN LITORAL COSTERO
CS-3	055-140-300-00-000	BARCELONETA	\$0.00	41	215	999		CAJAS I I	03/18/2010	2	BARRIO FLORIDA AFUERA	58,955,9340	PROGRAMA DE PREVENCIÓN DE INUNDACIONES DEL DRNA
	252-000-010-36-998		\$118,000.00	94	236	4128	23	CAJAS I I			BARRIO FLORIDA (A & B)	29,624,4459	CESION PARA USO PUBLICO
	252-000-010-33-001		\$5,600.00						14/04/2015	3	BARRIO FLORIDA -SERVIDUMBRE DE PASO	34,753,7078	CESION PARA USO PUBLICO
CS-4	252-000-010-33-002	SAN LORENZO											
	(ESTRUCTURA)												
CS-5	117-080-995-76-000	CANOVANAS	\$45,000.00	150	204	7,579		CAROLINA III	20/11/2014	7	Predio de terreno en Barrio Cambalache	5,705,5804	MITIGACIÓN POR LEY 241
CS-6	269-000-003-02-901	CAJES	\$510,000.00	310	109	12,373	18A	MANATI	29/05/2014	47	Predio de terreno Barrio Toro Negro Arriba	216,202,0424	MITIGACIÓN POR CORTE Y PODA (PROYECTO AES ILUMINA) - BOSQUE TRES PICACHOS
CS-7		ISABELA		111	35	1,113		ISABELA	14/04/2015	4	Predio de Terreno en el Barrio Bajuras	2,167,5730	MITIGACION PROYECTO MAR-BELA
CS-8	473-000-010-06-000	CULEBRA	\$30,000.00	8	214	943		FAJARDO	25/02/2016	4	Predio de terreno en el Barrio Los Frailes	1,257,6300	ZONA DE SALVAMIENTO EN LITORAL COSTERO - ADRIEN LORRAINE FRANCISUS
CS-9		PEÑUELAS		237	106	2,110		PEÑUELAS	25/02/2016	1	Predio de terreno en el Barrio Taliboa Saliente, Taliboa Peniente y Cuevas	2,669,355,0360	MITIGACIÓN AEE - GASODUCTO DEL SUR
CS-10		GUÁNICA		104	71	3,724		GUÁNICA	15/07/2014	2	Franja de Uso Público en el Barrio Carenero, Sector San Jacinto	98,8100	ZONA DE SALVAMIENTO EN LITORAL COSTERO
CS-11		JUANA DIAZ		320	8	12,419		PONCE I	22/12/2008	45	Solar marcado # 37 Urb. Santa María del Barrio Jacaguas	504,0000	El Depto. De la Vivienda en cumplimiento con la RC 218 del 10 de agosto de 2006 - propiedad presenta posible riesgo de deslizamiento e inestabilidad del terreno y para sufragar costos de demolición de las estructuras
	26-069-011-523-15-000			228	97	4,863							
	26-069-011-523-16-000	AGUADA	\$26,100.00			17,650		MAYAGUEZ	16/01/2018	3	Franja de Uso Público en el Barrios Carrizales	274,0000	ZONA DE SALVAMIENTO EN LITORAL COSTERO - PROYECTO AGUADA SEA BEACH APARTMENTS
CS-13	387-000-004-04-000	PEÑUELAS		143	97 VTO.	2,110	17a.	PONCE I I	18/06/2019	2	BARRIO TALLABOA SALENTE, CARR.385	75384,9778	SEGREGACION, CESION Y AGRUPACION - MITIGACION PROYECTO SANTA MARIA DEL MAR
CS-14	25-095-000-089-124-10		\$71,000.00	64	260	2,801		RINCON	18/12/2019	4	BARRIO ENSENADA - SOLAR #3	154,7778	RATIFICACION DE SEGREGACION Y CESION DE TERRENO A SER DEDICADO A USO PUBLICO - MITIGACION (04DX9-00000-03983) AGRIPINA TIRADO FIGUEROA
CS-15	002-000-003-32-001	ISABELA	\$267,190.00	481	187	4,950		AGUADILLA	22/09/2020	7	BARRIO BAURAS - FRANJA DE 20 METROS	2975,4354	SEGREGACION Y CESION DE TERRENO PARA USO PUBLICO - MITIGACION PROYECTO RESIDENCIAL SUEFOS DEL MAR, LLP
CS-16	187-000-009-13-901	UTUADO	\$1,450,000.00			4,365		UTUADO	21/09/2021	24	BARRIO RONCADOR - HACIENDA VERDE	1452842,102	CESION Y TRASPASO - MITIGACION ACT PROYECTOS AC-100069, AC-100071, AC-100055, AC-100076, AC-100065
CS-17	184-091-040-81-000	LAS MARIAS	\$101,050.00			6,471		UTUADO	21/09/2021	25	BARRIO FURNIAS	16900,7011	CESION Y TRASPASO - MITIGACION ACT PROYECTOS AC-411901 (SAMACO DEVELOPMENT)

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## DONACIONES

Código	Numero de Catastro	Municipio	Valor (\$)	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
DN-1	060-000-001-33	Cataño/Guaynabo	\$95,000.00						1/4/2011	2	Barrio Palmas, Parcela 2	27,188.17	Mitigación 3 Ríos I.T.D. Corp.
DN-2		Guayanilla	\$1,974,880.00	243	91	8,190		Ponce Sección II	14/06/2012	4	Parcela A, Punta Berraco en Barrio Boca	371,106.49	Mitigación Windmar Renewable Energy
DN-3		Guayanilla	\$6,980,095.00	243	94	8,191		Ponce Sección II	14/06/2012	4	Parcela C, Punta Berraco en Barrio Boca	1,311,653.09	Mitigación Windmar Renewable Energy
DN-4									22/07/2015	2		1,555,959.71	Mitigación de Cemex
DN-5	082-000-005-50					870					Finca Las Orquídeas (Agrupación de Finca		
	059-000-006-24	Vega Alta	\$2,268,910.49			8,337					870, 8,337, 869, 479)		
	082-000-005-24					869							530,984.26 m/c
						479							345,008.43 m/c
													337,388.29 m/c
													343,399.05 m/c
DN-6	035-000-002-23	Vega Baja	\$35,000.00	380	296	27,685			25/02/2016	11	Finca en el Barrio Veguada	37,731.55	Donación Banco Cooperativo
DN-7		Guayanilla	\$1,567,054.00	83	118	2,615		Ponce Sección II	9/1/2021	1	Parcela 1 (74,9213)	294,470.19	Mitigación - Windmar Renewable Energy
			\$485,234.00								Parcela 2 (23,1992)	91,181.92	
											Predio C (44,3548)	174,331.97	
											Remanente (45,2767)	177,955.20	
											Remanente 2 (3,3033)	12,983.18	

\_\_\_\_\_ \$0.00

METROS CUADRADOS 2,498,601.76

CUERDAS 635.71

Cabida contemplada en Bosque Estatal de Vega

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## EDIFICIOS

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
EDIF-LMI (ADS-9)	063-033-093-23	SAN JUAN									Edificio Barbosa (Isla Mayoral), Hato Rey Norte, Barrio Río Piedras		
EDIF-AA (ADS-23)	087-031-851-08	SAN JUAN									Edificio Agencia Ambientales, Barrio Monacillos, Sector El Cinco		
CV-MPARGUERA		LUMAS									Destacamento Marítima - La Pariguera		
CV-MPIÑONES	042-000-001-01	LOIZA									Destacamento Marítima de Piñones		

\_\_\_\_\_  
\$0.00

METROS CUADRADOS

\_\_\_\_\_  
CUERDAS -

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FINCA LONGO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
FLO-1	222-000009-36-901	COMERIO	\$318,000.00	47	8	2384 1RA		BARRANQUITAS	8/1/2000	38	FINCA LONGO PARCELA "A-2"	66,383.71	FINCALONGO
			<u>\$318,000.00</u>								METROS CUADRADOS	<u>66,383.71</u>	
											CUERDAS	<u>16.89</u>	

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FINCA BELVEDERE

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
FBE-1		CABO ROJO	\$219,251.35	339	32,34,36,38	11506-9	1RA	SAN GERMAN	12/14/1997		BARRIO MIRADERO PAGELA CDE-1	39,864.83	FINCA BELVEDERE
			<u>\$219,251.35</u>								METROS CUADRADOS	<u>39,864.83</u>	
											CUERDAS	<u>10.14</u>	

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CAYOS DE BARCA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
CLB-1		SALINAS	492,000	216.00	216	8650		GUAYAMA	11/13/05	8	CAYOS DE BARCA SILOTE "E"	121,822.40	CAYO DE BARCA
CLB-2		SALINAS	708,000	44.00	75	1352		SALINAS	11/13/05	7	CAYOS DE BARCA SILOTE "C", "D", "F"	176,983.00	
			<u>\$1,200,000.00</u>								METROS CUADRADOS <u>298,710.40</u>		
											CUERDAS <u>76.00</u>		



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CAYO PALAROS

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
CP-1	69-452-000-004-02	SALINAS	547,000	37	167	1257		GUAYAMA	10/24/11	112	ISLA DE PALAROS (ISLA MOVONVEL (MARONVEL))	65,820.00	CAYO PALAROS
			547,000								METROS CUADRADOS	65,820.00	
											CUERDAS	16.75	

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CAYOS CARIBES

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
CCA-1-X		GUAYAMA	\$ -	30	238	9861	-	-	4/12/1900	-	CAYOS CARIBE	628,864.00	CAYOS CARIBE
			\$ -								METROS CUADRADOS	628,864.00	
											CUERDAS	160.00	

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ISLOTE CAYO DE AFUERA

Código	Número de Catastro	Municipio	Precio	Tomos	Folios	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
CDA-1		VEQUES	-	35	176	1324		VEQUES	4/29/1997		ISLOTE DENOMINADO DE AFUERA	70,354.10	ISLOTE CAYO DE AFUERA
											METROS CUADRADOS	70,354.10	
											CUERDAS	17.90	

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ISLA CAJA DE MUERTOS

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
ICM-1		PONCE									ISLA CAJA DE MUERTOS	1,620,000.00	ISLA CAJA DE MUERTOS
											METROS CUADRADOS	1,620,000.00	
											CUERDAS	412.17	

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ISLA DE CULEBRA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Tract	Descripción Carta	Cabida en m2	Proyecto
ICU-1		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1b		1,774,708.62	ISLA DE CULEBRA
ICU-2		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1c		302,423.67	ISLA DE CULEBRA
ICU-3		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1g		125,816.77	ISLA DE CULEBRA
ICU-4		CULEBRA				Fincas 118,		FALJARDO	11/08/62	CCD/P99	Tract 1h		5,058.57	ISLA DE CULEBRA
ICU-5		CULEBRA	\$1,000			119, 191 y		FALJARDO	11/08/62	CCD/P99	Tract 1i		10,117.14	ISLA DE CULEBRA
ICU-6		CULEBRA				122		FALJARDO	11/08/62	CCD/P99	Tract 1k		443,049.84	ISLA DE CULEBRA
ICU-7		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1m		1,005,036.79	ISLA DE CULEBRA
ICU-8		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1n		8,093.71	ISLA DE CULEBRA
ICU-9		CULEBRA						FALJARDO	11/08/62	CCD/P99	Tract 1p		21,569.74	ISLA DE CULEBRA

\$1,000

METROS CUADRADOS 3,785,874.65

CUERDAS 963.23

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**ISLA DE MONA Y MONITO**

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
IMO-1		-									ISLA MONA Y MONITO	55,535,010.68	ISLA MONA Y MONITO
											METROS CUADRADOS	55,535,010.68	
											CUERDAS	14,129.61	

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LABORATORIO DE INVESTIGACIONES PESQUERAS

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
LIP-001	259-000-006-12	CABO ROJO										12,582.12	

\$ -

METROS CUADRADOS 12,582.12

CUERDAS 3.20

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BANCO DE MITIGACION PRIVADO

Código	Número de Catastro	Municipio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en cdas	Cabida en m2	Proyecto
SC-1*		ARECIBO						9/9/2008	5	BARRIO SABANA HOYOS Y MIRAFLORES	108,06900061	424,754,4000	SERVIDUMBRE DE CONSERVACION PROYECTO COMERCIAL JESYOVEL, CARR. PR-149, KM. 3.5 BARRIO RIO ARRIBA SALENTE EN MAMATI Y PROYECTO SANTANA COMMERCIAL CENTER, BARRIO SANTANA, CARR. 2, KM. 66.6 EN ARECIBO
MPP-1		ARECIBO						9/9/2008	5	BARRIO SABANA HOYOS	19,95796865	78,442.80	SANTANA SHOPPING PLAZA
											10,00915937	39,340.00	Permisos Formales
											29,22540000	114,867.51	Permisos Formales
											10,00000000	39,304.00	OSE-CH-01-SL-00013-05042011
											0,00000000		

METROS CUADRADOS

192,104.09

CUERDAS

48.88



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MITIGACION AC-005313 RESERVA NATURAL PUNTA TUNA

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
MPT-1		MAUNABO	\$ 472,158.32						28/10/08	93	Barrio Emajaguas, Parcela A (100-01)	49,752.32	MITIGACION PUNTA TUNA
MPT-2		MAUNABO	16,986.42						28/10/08	93	Barrio Emajaguas, Parcela A (100-02)	1,789.92	
			<u>\$ 489,144.74</u>								METROS CUADRADOS	<u>51,542.24</u>	

CUERDAS 13.11

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**MITIGACION AC - PR-10 POR LEY DE BOSQUES (RIO ABAJO)**

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripcion	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
MPR10		ARECIBO	\$ 285,000.00						28/10/08	90	Barrio Rio Ariba	655,863.18	MITIGACION PR-10 (AC001081, 01084, 001029)

\$ 285,000.00

METROS CUADRADOS 655,863.18

CUERDAS 166.87

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MITIGACION AC - PROYECTO VUELO DEL FALCON

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
MPVF-1		ARECIBO	\$ 67,110.00	260	70	4737		UTUADO	28/10/08	94	Barrio Rio Esperanza	659,422.86	MITIGACION PR-10 VUELO DEL FALCON
MPVF-2		UTUADO	\$17,000.00					UTUADO	28/10/08	92	Barrio Santa Rosa, Parcela 01	33,215.77	MITIGACION PR-10 VUELO DEL FALCON
MPVF-3		UTUADO	\$31,705.00	217	22	2789		UTUADO	28/10/08	92	Barrio Santa Rosa, Parcela 49	249,226.39	MITIGACION PR-10 VUELO DEL FALCON
MPVF-4		UTUADO	\$12,000.00					UTUADO	28/10/08	92	Barrio Santa Rosa, Parcela 50	66,299.10	MITIGACION PR-10 VUELO DEL FALCON

\$ 127,815.00

METROS CUADRADOS 1,008,164.12

CUERDAS 256.50



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**MITIGACION - DEPTO DE LA VIVIENDA (HAZARD MITIGATION GRANT PROGRAM)**

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
Lares #32 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	190										
Lares #33 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	1,460.33										
Lares #34 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	525										
Lares #35 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	927.36										
Lares #36 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	1,805.64										
Lares #37 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	206										
Lares #38 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	636.517										
Lares #39 -	22/diciembre/2008	Departamento de la Vivienda, "Hazard Mitigation Grant Program"	1.5										

\$ -

METROS CUADRADOS 0.00  
 CUERDAS 0.00

METROS CUADRADOS

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MOGOTES

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
MGT-01		TOA BALA		337	205-205VTO.	20,115		BAYAMÓN II			Área de Mogotes en el Barrio Candelaria	3,096.46	Mitigación Junior Construction Corporation
											CUERDAS	0.79	

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PALOMA SABANERA - COMERIO

Código	Numero de Catastro	Municipio	Precio	Asiento	Diaro	Tomos	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
PS-C-1		COMERIO	\$318,000.00	213	390			2384		BARRANQUITAS	08/01/00	38	BARRIO NARANJO PARCELA A-2	66,383.71	AREA DE ANIDALE PALOMA SABANERA
PS-C-2		COMERIO											BARRIO NARANJO PARCELA A-3	831.88	AREA DE ANIDALE PALOMA SABANERA

\$318,000.00

METROS CUADRADOS

67,215.59

CUERDAS

17.10

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RAMPA PARA BOTES - GURABO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RMPA-1	172-000-003-02-00	GURABO	\$ 43,750.00	154	241	5842 1	4080 1	CAGUAS	21/03/2014	2	BARRIO JAGUAS	2,473.90	RAMPA PARA BOTES EN GURABO
RMPA-2	172-000-003-06-000	GURABO	\$0.00	109	200	4081 1	4081 1	CAGUAS	18/06/2019	3	BARRIO JAGUAS, PR-941, INT. - PARCELA 8	3,945.19	RAMPA PARA BOTES EN GURABO
RMPA-3	172-000-003-06-000	GURABO	\$0.00	109	205	4081 1	4081 1	CAGUAS	18/06/2019	3	BARRIO JAGUAS, PR-941, INT. - PARCELA 9	3,664.80	RAMPA PARA BOTES EN GURABO
RMPA-4	172-000-003-03	GURABO						CAGUAS II	11/07/23	20	BARRIO JAGUAS, PR-941	1,998.91	CAMINO ACCESO DE DTOP A DRVA
												<u>\$ 43,750.00</u>	
												METROS CUADRADOS	<u>12,025.80</u>
												CUERDAS	<u>3.06</u>



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**REFUGIO DE AVES IRIS ALAMEDA EN BOQUERON**

Código	Número de Catastro	Municipio	Precio	Finca	Folio	Tomo	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
RAIA-1*	403-000-007-10	CABO ROJO	\$1,171,119.65				6/17/1995	KEF 1995-0552 Y 0554	Parcelas de terreno en Bo. Boquerón (Parcelas A-1, A-2 y A-4) - Brrio Llanos Costas, PR-301	410,857.96	RA DE BOQUERON

\$ 1,171,119.65

METROS CUADRADOS

410,857.96

CUERDAS

104.53

\* Ver expedientes BBQ 1, 2 y 3

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**REFUGIO DE VIDA SILVESTRE EMBALSE LA PLATA**

Código	Número de Catastro	Municipio	Precio	Finca	Folio	Tomo	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
RVSLP-01	141-000-001-22-000	TOA ALTA	\$1,500,000.00	21.677	296	424	31/10/2008	18	Parcela de terreno en Bo. Quebrada Cruz	799,608.45	RVS EMBALSE LA PLATA

\$ 1,500,000.00

METROS CUADRADOS

799,608.45

CUERDAS

203.44

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CANÓN LAS BOCAS

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Fecha de Transacción	Numero de Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
CNB-1	221-000-009-15	Barranquitas	\$ 56,000.00	28	139	413		22/09/2015	3	Barrio QuebradillasParcela D	26,520.40	RN-CANÓN LAS BOCAS
CNB-2	221-000-009-15	Barranquitas	127,000.00	5	153			22/09/2015	1	Parcela A	164,814.97	RN-CANÓN LAS BOCAS
CBN-3	221-000-009-15	Barranquitas	85,000.00					22/09/2015	2	Parcela C	98,259.89	RN-CANÓN LAS BOCAS

22/09/2015

METROS CUADRADOS

289,595.26

CUERDAS

73.68

\$ 268,000.00

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FINCA NOLLA

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
FN-1	04-01-000-001-03	Carmuy	\$ 1,153,000.00	308	60	1,906		9/26/2011	14	Parcela en el Barrio Pueblo	381,454.57	Finca Nolla

\$ 1,153,000.00

METROS CUADRADOS  
CUERDAS

381,454.57  
97.05

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RESERVA NATURAL LAGUNA TORTUGUERO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
RN-LT1 (FN-1)	04-01-000-001-03	Camuy	\$ 1,153,000.00	308	60	1,906		9/26/2011	14	Parcela en el Barrio Pueblo	381,454.57	Finca Nolla
RN-LT2 (DN-6)	09-035-000-002-23-000	Vega Baja	\$35,000.00	380	296	27,685		25/02/2016	11	Finca en el Barrio Yeguada	37,731.55	Donación Banco Cooperativo
										METROS CUADRADOS	<u>419,186.12</u>	
										CUERDAS	<u>106.65</u>	

\$ 1,188,000.00

Estas cabidas ya están tomadas en consideración en las tablas de donde surgen

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## PIEDRAS DEL COLLADO

Código	Número de Catastro	Municipio	Precio	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
PDC-1		Salinas	\$ 31,430.00	7/31/2008	KEF 2008-0441	PARCELA TBA-1 William Colón Vázquez	5,078.74	R.N. PIEDRAS DEL COLLADO
PDC-2		Salinas	37,671.00	10/3/2008	KEF 2008-0564	PARCELA TBA-2 Suon. Máximo Colón Mendoza	6,631.09	R.N. PIEDRAS DEL COLLADO
PDC-3		Salinas	22,100.00	12/19/2008	KEF 2008-0714	PARCELA TBA-3 Benjamin Colón Benitez	4,186.63	R.N. PIEDRAS DEL COLLADO
PDC-4		Salinas	15,500.00	11/25/2008	KEF 2008-0660	PARCELA TBA-4 Luis A. Colón Vázquez	3,000.16	R.N. PIEDRAS DEL COLLADO
PDC-5		Salinas	27,000.00	1/22/2009	KEF 2009-0017	PARCELA TBA-5 Rafael Argunde Vicente	19,679.48	R.N. PIEDRAS DEL COLLADO
PDC-6		Salinas	126,000.00	12/19/2008	KEF 2008-0713	PARCELA TBA-6 Chad Rheaurme	43,230.00	R.N. PIEDRAS DEL COLLADO

\$259,701.00

METROS CUADRADOS

81,806.09

CUERDAS

20.81



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PUNTA TUNA

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Numero Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
PT-1	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	4,891.09	52	49	2031		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 0.8758 CUERDA (10A)	3,076.16	PUNTA TUNA
PT-2	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	7,797.93	52	52	2032		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 1.2892 CUERDA (11A)	4,866.63	PUNTA TUNA
PT-3	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	4,341.96	52	54	2032		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 1.215 CUERDA (11B)	2,726.80	PUNTA TUNA
PT-4	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	7,580.42	52	54	2033		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 0.8419 CUERDA (12A)	4,773.85	PUNTA TUNA
PT-5	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	5,282.69	52	59	2033		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 1.3897 CUERDA (12B)	3,909.87	PUNTA TUNA
PT-6	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	8,703.32	52	59	2033		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 2.0898 CUERDA (13A)	5,473.79	PUNTA TUNA
PT-7	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	13,061.23	52	60	2034		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 1.2851 CUERDA (13B)	8,214.61	PUNTA TUNA
PT-8	400-000-010-06 423-000-005-07 423-000-005-04	MAUNABO	7,411.98	52	60	2034		GUAYAMA	2/9/2007	KEF-2007-0046	BO. EMAJAGUA CON CABIDA 3.976 CUERDA (14A)	4,969.44	PUNTA TUNA
PT-9	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	27,095.08	52	19	2025		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.8976 CUERDA (4B)	15,627.22	PUNTA TUNA
PT-10	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	664.03	52	19	2025		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.8976 CUERDA (4B)	383.84	PUNTA TUNA
PT-11	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	27,074.56	52	24	2026		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 4.3923 CUERDA (5A)	15,650.04	PUNTA TUNA
PT-12	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	784.86	52	24	2026		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 4.3923 CUERDA (5A)	453.88	PUNTA TUNA
PT-13	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	8,225.12	52	29	2027		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 1.2101 DNAS (6A)	4,754.41	PUNTA TUNA
PT-14	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	1,443.10	52	29	2027		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.2119 CUERDA (6B)	834.16	PUNTA TUNA
PT-15	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	8,183.86	72	35	2028		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 1.204 CUERDA (7A)	4,730.44	PUNTA TUNA
PT-16	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	1,622.97	52	35	2028		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.853 CUERDA (7B)	998.14	PUNTA TUNA
PT-17	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	5,802.03	57	31	2029		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.387 CUERDA (8A)	3,353.78	PUNTA TUNA
PT-18	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	2,633.14	52	31	2029		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 1.352 CUERDA (8B)	1,764.03	PUNTA TUNA
PT-19	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	9,191.50	52	44	2030		GUAYAMA	9/29/2006	KEF-2006-0530	BO. EMAJAGUA CON CABIDA 0.449 CDA (9B)	5,313.01	PUNTA TUNA
PT-20	400-000-010-06 423-000-005-07 423-000-005-04 Y 423-000-005-50	MAUNABO	3,051.77	51	264	2030		GUAYAMA	10/22/2006	KEF-2006-0543	BO. EMAJAGUA CON CABIDA 0.8523 CUERDA (7B)	3,349.87	PUNTA TUNA
PT-21	423-000-005-21	MAUNABO	64,000.00	51	264	2030		GUAYAMA	10/22/2006	KEF-2007-0043	BO. EMAJAGUA CON CABIDA 0.951 (80)	3,737.62	PUNTA TUNA
PT-22	400-000-010-06 Y 423-000-005-07	MAUNABO	25,000.00	52	172	2022		GUAYAMA	9/29/2006	KEF-2006-0533	BO. EMAJAGUA CON CABIDA 4.0029 CUERDA (12)	15,733.15	PUNTA TUNA
PT-23	400-000-010-06 Y 423-000-005-07	MAUNABO	45,000.00	52	3	2,024		GUAYAMA	9/29/2006	KEF-2006-0531	BO. EMAJAGUA CON CABIDA 5.0093 CUERDA (14A)	18,688.62	PUNTA TUNA
PT-24	423-000-005-07	MAUNABO	19,922.72	52	65	2,035		GUAYAMA	11/30/2006	KEF-2006-0695	BO. EMAJAGUA CON CABIDA 2.0787 CUERDA (14B)	8,278.03	PUNTA TUNA
PT-25	423-000-005-07	MAUNABO	92,000.00	52	88	2,036		GUAYAMA	11/30/2006	KEF-2006-0695	BO. EMAJAGUA CON CABIDA 1.4186 CUERDA (14B)	5,768.07	PUNTA TUNA
PT-26	423-000-005-17	MAUNABO	25,885.85	52	70	2036		GUAYAMA	10/4/2006	KEF-2006-0694	BO. EMAJAGUA CON CABIDA 1.4676 CUERDA (15A)	4,783.03	PUNTA TUNA
PT-27	423-000-005-17	MAUNABO	11,171.14	53	83	2036		GUAYAMA	11/30/2006	KEF-2006-0694	BO. EMAJAGUA CON CABIDA 2.8385 CUERDA (15B)	4,583.14	PUNTA TUNA
PT-28	423-000-005-07	MAUNABO	80,000.00	52	167	2036		GUAYAMA	10/4/2006	KEF-2006-0694	BO. EMAJAGUA CON CABIDA 1.1681 CUERDA (17Z)	17,188.17	PUNTA TUNA
PT-29	423-000-005-07	MAUNABO	33,500.00	52	78	2036		GUAYAMA	10/24/2006	KEF-2006-0694	BO. EMAJAGUA CON CABIDA 4.9731 CUERDA (17A)	14,152.37	PUNTA TUNA
PT-30	423-000-005-07	MAUNABO	32,550.45	52	78	2036		GUAYAMA	10/24/2006	KEF-2006-0695	BO. EMAJAGUA CON CABIDA 3.8629 CUERDA (17A)	15,904.38	PUNTA TUNA
PT-31	423-000-005-07	MAUNABO	4,371.97	52	78	2,037		GUAYAMA	11/30/2006	KEF-2006-532	BO. EMAJAGUA CON CABIDA 3.8629 CUERDA (17A)	1,900.86	PUNTA TUNA
PT-32	423-000-005-07	MAUNABO	24,000.00	57	26	2,022		GUAYAMA	10/28/2008	KEF-2007-393	BO. EMAJAGUA CON CABIDA 0.4554 CUERDA (PARCELA 100-01) 6 (A)	49,752.32	PUNTA TUNA
PT-33	423-000-005-07	MAUNABO	472,158.32	99	93	2,018		GUAYAMA	10/28/2008	KEF-2007-393	BO. EMAJAGUA CON CABIDA 0.4554 CUERDA (PARCELA 100-02) 6 (B)	1,789.92	PUNTA TUNA
PT-34	423-000-005-07	MAUNABO	1,789,918.6	99	93	2,018		GUAYAMA	10/28/2008	KEF-2007-428	BO. EMAJAGUA CON CABIDA 0.8940 CUERDAS (PARCELA 76)	330,044.1	PUNTA TUNA
PT-35	423-000-005-07	MAUNABO	5,600.00	27	75	1,058		GUAYAMA	10/28/2008	KEF-2007-428	BO. EMAJAGUA CON CABIDA 0.8912 CUERDAS (PARCELA 77)	358,586.5	PUNTA TUNA
PT-36	423-000-005-07	MAUNABO	6,100.00	26	75	1,025		GUAYAMA	10/28/2008	KEF-2007-428	BO. EMAJAGUA CON CABIDA 0.8912 CUERDAS (PARCELA 77)	358,586.5	PUNTA TUNA

\$1,169,449.35

METROS CUADRADOS

CUERDAS

275,989.89

70.22



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## RESERVA NATURAL ESTUARINA DE LA BAHÍA DE JOBOS (JBNERR)

Código	Número de Catastro	Municipio	Precio	Finca	Folio	Tomo	Fecha de Transacción	Número de Escritura	Descripción Corta	Cabida en m2	Proyecto
JBN -1	439-000-010-01-990	Salinas	\$ 400,000.00	5,791	135 al 140 vuelto	160	8/enero/1982	1	Finca de forma irregular "Finca Lugo Vina"	4,509,301.26	R.N. JBNERR
	439-000-010-91-998										
	453-000-002-01-000										
JBN-2	439-000-005-01	Salinas	\$0.00	6,078	1	167	27/02/2006	4	Finca de forma irregular, Sector Las Mareas, Barrio Aguirre (El Saltral)	61,237.87	R.N. JBNERR
JBN-3		Salinas	\$0.00	3,408	223	102	9/6/2004	6	Finca en el Barrio Aguirre	106,132.55	R.N. JBNERR
JBN-4		Salinas	\$731,300.00				31/12/2004	24	Predio E Batey Central Aguirre A	100,976.36	R.N. JBNERR
						Predio E Batey Central Aguirre B			8,096.34	R.N. JBNERR	
						Predio D Hacienda Aguirre			303,451.48	R.N. JBNERR	

\$ 1,131,300.00

METROS CUADRADOS

5,089,195.85

CUERDAS

1,294.83

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## ROOSEVELT ROADS

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RR-1		CEIBA							7/2/2008	QUIT CLAIM DEED	Terrenos transferidos por el Gobierno de los Estados Unidos	12,085,880.05	Roosevelt Roads
RR-2A		CEIBA	1,000.00						2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 1	373,544.60	Roosevelt Roads
RR-2B		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 5	3,639,485.00	Roosevelt Roads
RR-2C		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 9	10,323.10	Roosevelt Roads
RR-2D		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 11	4,764.80	Roosevelt Roads
RR-2E		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 12	70,249.90	Roosevelt Roads
RR-2F		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 13	1,540,010.90	Roosevelt Roads
RR-2G		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 26	171,731.20	Roosevelt Roads
RR-2H		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 28	607,330.80	Roosevelt Roads
RR-2I		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 28	274,042.20	Roosevelt Roads
RR-2J		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 39	5,379,919.90	Roosevelt Roads
RR-2K		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 59	2,088.60	Roosevelt Roads
RR-2L		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 60	1,994.70	Roosevelt Roads
RR-2M		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 65	5,624.40	Roosevelt Roads
RR-2N		CEIBA							2/8/2011	497	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 66	4,820.80	Roosevelt Roads
RR-2O		CEIBA							4/2/2015	QUIT CLAIM DEED	Terrenos transferidos por el Gobierno de los Estados Unidos - Zona de Conservación 69	264,990.60	Roosevelt Roads

\$ 1,000.00

METROS CUADRADOS

12,350,891.50

CUERDAS

3,142.40

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SERVIDUMBRES DE CONSERVACION

Table with columns: Código, Número de Casero, Municipio, Valor de Transación, Valor para el Registro, Entada, Adentio, Diario, Tomo, Folio, Finca, Inscripción, Registro de la Titularidad, Fecha, Número Escritura, Descripción Corta, Cálculo en m2, Cambio en m2, Proyecto. Rows include entries for municipios like Arecibo, Luquillo, Ponce, and various fincas such as Barrio Sabana Hoyos y Matadores, Barrio Mañabates, Barrio Mañabates Primero y Matia de Platano, Barrio Mañabates Segundo, Barrio Mañabates Tercero, Barrio Mañabates Cuarto, Barrio Mañabates Quinto, Barrio Mañabates Sexto, Barrio Mañabates Séptimo, Barrio Mañabates Octavo, Barrio Mañabates Noveno, Barrio Mañabates Diez, Barrio Mañabates Once, Barrio Mañabates Doce, Barrio Mañabates Trece, Barrio Mañabates Catorce, Barrio Mañabates Quince, Barrio Mañabates Dieciséis, Barrio Mañabates Diecisiete, Barrio Mañabates Dieciocho, Barrio Mañabates Diecinueve, Barrio Mañabates Veinte.

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HACIENDA GRANDE

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
VE-HG-1	314-000-004-01	GUAYANILLA	\$ 752,246.00	43	97	1540			10/9/2008	KEF 2008-565	Barrio Jaques Pasto	1,654,222.50	TERRENOS DE ALTO VALOR ECOLOGICO

\$ 752,246.00

METROS CUADRADOS 1,654,222.50

CUERDAS 420.88

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PROYECTO CONTROL DE INUNDACION LAGUNA TORTUGUERO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
LTO-1	034-000-005-03-000	MANATI	\$1,957,744.57	50	135	2315		MANATI	1/16/2007	C AC2001-1930	BARRIO COTO NORTE EXPROPIACION A LA INVERSA	756,285.91	LAGUNA TORTUGUERO
LTO-2		MANATI	399,000.00	121	174	4720		MANATI	3/1/2007	KEF-2007-0085	BARRIO COTO NORTE PARCELA 17	78,454.38	LAGUNA TORTUGUERO
			<u>\$2,356,744.57</u>								METROS CUADRADOS	<u>834,741.30</u>	
											CUERDAS	<u>212.38</u>	

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PROYECTO CONTROL DE INUNDACION QUEBRADA MATA DE PLATANO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
QUU-001	092-076-029-23	LUQUILLO	\$7,990.67	128	130	7168	1 FAJARDO	1 FAJARDO	11/1/1977	E-77-801	TERRENO EN LUQUILLO SOLAR # 12 PARCELA A	159.74	QUEBRADA MATA DE PLATANO
QUU-002	092-076-029-20	LUQUILLO	2,909.33	128	125	7167	1 FAJARDO	1 FAJARDO	11/1/1977	E-77-801	TERRENO EN LUQUILLO SOLAR # 9 PARCELA B	58.16	QUEBRADA MATA DE PLATANO
<hr/>													
METROS CUADRADOS <u>217.90</u>													
CUERDAS <u>0.06</u>													
<hr/>													
METROS CUADRADOS <u>\$10,900.00</u>													

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PROYECTO CONTROL DE INUNDACION QUEBRADA ROSA SANCHEZ

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
QYA-001		YABUCCA	\$1,734.00	129	135	5475	1	HUMACAO	7/8/1992	KEF-90-123	TERRENO EN EL BARRIO CALABAZAS DE YABUCCA	216.72	QUEBRADA ROSA SANCHEZ
QYA-002		YABUCCA	500.00	192	60	12348	1	HUMACAO	4/15/1991	KEF-91-41	TERRENO EN EL BARRIO CALABAZAS DE YABUCCA	5.84	QUEBRADA ROSA SANCHEZ

\$2,234.00

METROS CUADRADOS 222.56

CUERDAS 0.06

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CONTROL DE INUNDACIONES RIO ANTON RUIZ EN HUMACAO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RAR-001	0	HUMACAO	\$11,700.00	159	06	3716	0	HUMACAO	9/9/1999	KEF-1999-439	PARCELA 1 BARRIO RIO ABAJO Y PUNTA SANTIAGO	20,903.50	RIO ANTON RUIZ
RAR-002	0	HUMACAO	\$44,100.00	159	06	3716	0	HUMACAO	9/9/1999	KEF-1999-439	PARCELA 1-B BARRIO RIO ABAJO Y PUNTA SANTIAGO	78,841.28	RIO ANTON RUIZ
RAR-003	281-000-010-02-000	HUMACAO	\$42,900.00	128	247	183	0	HUMACAO	5/11/1999	KEF-1999-188	PARCELA 3 DEL BARRIO PLAYA	34,744.74	RIO ANTON RUIZ
RAR-004	281-000-010-05-901	HUMACAO	\$27,500.00	166	175	4998	0	HUMACAO	6/9/1999	KEF-1999-284	PARCELA 4 DEL BARRIO ANTON RUIZ HUMACAO	19,258.96	RIO ANTON RUIZ
RAR-005	0	HUMACAO	\$209,390.00	125	186-192	3907	0	HUMACAO	8/31/1999	KEF-1999-317 AL 318	PARCELA 6 BARRIO PUNTA SANTIAGO HUMACAO PARCELA 7 BARRIO SAN ANTON DE HUMACAO	373,977.56	RIO ANTON RUIZ
RAR-006	281-000-005-02-901	HUMACAO	\$386,400.00	177	3AVTO	883	0	HUMACAO	5/21/1999	KEF-1999-211	transaccional en el Tribunal donde se dona al DRMA (esta expropiación fue desistida y se hizo una estipulación transaccional en el Proyecto de Control de Inundaciones y 22,4840 en servidumbre de conservación - Ver SC-21) = 243,784 cuerdas (958,071.12 m.c.)	959,640.56	RIO ANTON RUIZ

\$721,930.00

METROS CUADRADOS 1,487,366.60

CUERDAS 378.43

Finca principal	251.00	986,430.00
DRNA-consv.	210.93	829,203.55
DRNA-proy	10.37	40,623.54
DRNA-sc	22,484	88,371.06
Mun. Humacao	7.18	28,231.85

**958,071.12**



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PROYECTO CONTROL DE INUNDACION RIO BUCARABONES

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RBU-001		LAS MARIAS	\$400.00	47	207	1521	11	SAN SEBASTIAN	11/30/1982	E-82-409		TERRENO EN EL BARRIO CERROTE DE LAS MARIAS	2,990.69	PROYECTO CONTROL DE INUNDACION RIO BUCARABONES

\$400.00

METROS CUADRADOS 2,990.69

CUERDAS 0.76

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PROYECTO CONTROL DE INUNDACION RIO CIBUCCO

Código	Numero de Catastro	Municipio	Precio	Torno	Folio	Fisca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
RCL-1	035-000-010-35-000	VEGA BAJA	57,710.00	130	2	6289		BAYAMON IV	8/19/1993	KEF-93-301	BARRIO CABO CARIBE PARCELA NUM. 017-1	25,202.32	RIO CIBUCCO
RCL-2	035-000-010-35-000	VEGA BAJA	13,100.00	130	2	6289		BAYAMON IV	8/19/1993	KEF-93-301	BARRIO CABO CARIBE PARCELA NUM. 017-2	25,202.32	RIO CIBUCCO
RCL-3	035-000-010-35-000	VEGA BAJA	54,210.00	130	2	6289		BAYAMON IV	8/19/1993	KEF-93-301	BARRIO CABO CARIBE PARCELA NUM. 017-3	23,675.34	RIO CIBUCCO
RCL-4	035-000-010-09-000	VEGA BAJA	231,407.25	69 Y 124	193	3211		BAYAMON IV	8/19/1993	KEF-93-315	BARRIO CABO CARIBE PARCELA NUM. 08-1	100,865.56	RIO CIBUCCO
RCL-5	035-000-010-09-000	VEGA BAJA	9,953.00	69 Y 124	193	3211		BAYAMON IV	8/19/1993	KEF-93-315	BARRIO CABO CARIBE PARCELA NUM. 08-2	4,449.89	RIO CIBUCCO
RCL-6	035-000-010-09-000	VEGA BAJA	7,464.75	69 Y 124	193	3211		BAYAMON IV	8/19/1993	KEF-93-315	BARRIO CABO CARIBE PARCELA NUM. 08-3	3,216.22	RIO CIBUCCO
RCL-7	035-038-351-01-901 (PARTE)	VEGA BAJA	6,237.00	43	64	1926		BAYAMON IV	9/1/1993	KEF-93-312	BARRIO CABO CARIBE PARCELA NUM. 09-1	304.74	RIO CIBUCCO
RCL-8	035-038-351-01-901 (PARTE)	VEGA BAJA	1,983.00	48	25	1926		BAYAMON IV	9/1/1993	KEF-93-312	BARRIO CABO CARIBE PARCELA NUM. 09-2	93.72	RIO CIBUCCO
RCL-9	035-000-010-09	VEGA BAJA	335.00	45 Y 62	84-84 vte	196	51a	BAYAMON IV	2/12/1995	KEF-93-299	BO. CABO CARIBE CON CABIDA 0.03495 CUERDAS	137.38	RIO CIBUCCO
RCL-10	035-038-473-01-000	VEGA BAJA	7,958.00	295	190	24,112		BAYAMON IV	6/22/1993	KEF-93-0313	BO. CABO CARIBE CON CABIDA 1.5813	244.86	RIO CIBUCCO
RCL-11	035-000-010-02-000	VEGA BAJA	26,662.35	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 2.3285 CUERDAS	6,215.00	RIO CIBUCCO
RCL-12	035-000-010-02-000	VEGA BAJA	39,262.19	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 1.0018 CUERDAS	3,937.62	RIO CIBUCCO
RCL-13	035-000-010-02-000	VEGA BAJA	16,892.38	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.2140 CUERDA	841.23	RIO CIBUCCO
RCL-14	035-000-010-02-000	VEGA BAJA	3,608.85	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.1383 CUERDAS	547.46	RIO CIBUCCO
RCL-15	035-000-010-02-000	VEGA BAJA	2,348.61	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.7422 CUERDAS	10,777.79	RIO CIBUCCO
RCL-16	035-000-010-02-000	VEGA BAJA	46,236.73	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 2.7422 CUERDAS	5,084.72	RIO CIBUCCO
RCL-17	035-000-010-02-000	VEGA BAJA	21,813.45	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 1.2937 CUERDAS	5,419.43	RIO CIBUCCO
RCL-18	035-000-010-02-000	VEGA BAJA	23,249.57	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 1.3788 CUERDAS	1,237.31	RIO CIBUCCO
RCL-19	035-000-010-02-000	VEGA BAJA	6,197.62	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.3148 CUERDA	1,444.67	RIO CIBUCCO
RCL-20	035-000-010-02-000	VEGA BAJA	16,882.63	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.3675 CUERDA	3,935.35	RIO CIBUCCO
RCL-21	035-000-010-02-000	VEGA BAJA	974.85	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 1.0071 CUERDA	227.24	RIO CIBUCCO
RCL-22	035-000-010-02-000	VEGA BAJA	583.94	80	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-0316	BO. CABO CARIBE CON CABIDA 0.5781 CUERDA	330.90	RIO CIBUCCO
RCL-23	035-000-010-02-000	VEGA BAJA	3,760.00	80 Y 156	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-317	BO. CABO CARIBE CON CABIDA 0.0842 CUERDA	813.89	RIO CIBUCCO
RCL-24	035-000-010-02-000	VEGA BAJA	2,645.00	80 Y 156	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-317	BO. CABO CARIBE CON CABIDA 0.2070 CUERDA	205.01	RIO CIBUCCO
RCL-25	035-000-010-02-000	VEGA BAJA	815.00	80 Y 156	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-317	BO. CABO CARIBE CON CABIDA 0.0636 CUERDAS	287.32	RIO CIBUCCO
RCL-26	035-000-010-02-000	VEGA BAJA	13,511.00	80 Y 156	56 Y 21	215		BAYAMON IV	6/22/1993	KEF-93-318	BO. CABO CARIBE PARCELA 14-1A (REG. \$47,226.64)	13,756.71	RIO CIBUCCO
RCL-27	035-000-010-02-000	VEGA BAJA						BAYAMON IV	27/07/2008		BO. CABO CARIBE PARCELA 14-1B (REG. \$300,039.81)	87,399.37	RIO CIBUCCO
RCL-28		VEGA BAJA						BAYAMON IV	27/07/2008		BO. CABO CARIBE PARCELA 14-2 (REG. \$252,577.34)	73,515.78	RIO CIBUCCO
RCL-29		VEGA BAJA						BAYAMON IV	27/07/2008		BO. CABO CARIBE PARCELA 14-5 (REG. \$274,54)	62.64	RIO CIBUCCO
RCL-30		VEGA BAJA						BAYAMON IV	27/07/2008		BO. CABO CARIBE PARCELA 14-6 (REG. \$14,157)	41.20	RIO CIBUCCO
RCL-31		VEGA BAJA						BAYAMON IV	27/07/2008				
RCL-32		VEGA BAJA						BAYAMON IV	27/07/2008				

\$1,220,990.01

METROS CUADRADOS 389,571.39  
CUERDAS 99.07

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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION RIO CRISTAL

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
RCR-001		MAYAGUEZ	\$1.00	404	164	7659	1 MAYAGUEZ	MAYAGUEZ	2/20/1979	E-77-602	TERRENO EN EL BARRIO SABALOS DE MAYAGUEZ	167.29	RIO CRISTAL
			<u>\$1.00</u>								METROS CUADRADOS	<u>167.29</u>	
											CUERDAS	<u>0.04</u>	

**Estado Libre Asociado de Puerto Rico**  
**Departamento de Recursos Naturales y Ambientales**  
**Inventario de Propiedades**

**PROYECTO CONTROL DE INUNDACION RIO GRANDE DE ANASCO + REPRESAS AJIES Y DAGUEY**

Código	Número de Catastro	Municipio	Precio	Tomos	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cubierta en m2	Proyecto
RDA-1	154-000-005-19-PARTE	ANASCO	20,172.00	77	58	1469		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #1	29,364.33	RIO DAGUEY
RDA-2	154-000-005-18	ANASCO	9,366.00	136	157	4046		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #2	17,350.75	RIO DAGUEY
RDA-3	155-000-001-17-PARTE	ANASCO	15,166.00	136	260	4531		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #3	22,077.02	RIO DAGUEY
RDA-4	155-000-001-17-PARTE	ANASCO	1,515.00	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #4	25,216.18	RIO DAGUEY
RDA-5		ANASCO	9,820.00	77	58	1469		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #5	14,295.18	RIO DAGUEY
RDA-6		ANASCO	4,088.00	77	58	1469		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #6	32,139.23	RIO DAGUEY
RDA-7		ANASCO	10,892.00	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #7	17,125.57	RIO DAGUEY
RDA-8		ANASCO	7,268.00	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #8	11,424.50	RIO DAGUEY
RDA-9		ANASCO	3,597.72	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #9	5,674.47	RIO DAGUEY
RDA-10		ANASCO	5,430.00	54	131	2015		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #10	5,934.90	RIO DAGUEY
RDA-11		ANASCO	1,439.00	72	85	1789		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #11	3,214.38	RIO DAGUEY
RDA-12		ANASCO	6,885.28	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #12	1,056.93	RIO DAGUEY
RDA-13		ANASCO	1,936.00	62	79	1580		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #13	998.08	RIO DAGUEY
RDA-14		ANASCO	4,684.00	96	20	703		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #14	1,561.26	RIO DAGUEY
RDA-15		ANASCO	186.00	138	161	4600		MAYAGUEZ	6/30/1978		BARRIO DAGUEY PARCELA #15	271.46	RIO DAGUEY
RDA-16	154-000-004-94-901	ANASCO	78,737.67	69	161	1223	17MA	MAYAGUEZ	7/22/1982	E-82-228 AL 231	BARRIO MARIAS PARCELA NUMERO A	73,199.72	RIO DAGUEY
RDA-17	154-000-004-94-901	ANASCO	7,953.33	69	161	1223	17MA	MAYAGUEZ	7/22/1982	E-82-228 AL 231	BARRIO MARIAS PARCELA NUMERO 1	310.02	RIO DAGUEY
RDA-18	154-000-009-64-000	ANASCO	8,050.00	49	4	457	5TA	MAYAGUEZ	12/21/1987	E-83-155	BARRIO ANASCO ABAJO Y PINALES PARCELA 082-2-A	2,532.45	RIO DAGUEY
RDA-19		ANASCO	32,000.00	113	167	3611	2A	MAYAGUEZ	12/24/1991	E-83-156	BARRIO ANASCO ABAJO PARCELA 058-2A	5,606.54	RIO DAGUEY
RDA-20		ANASCO	16,380.00						11/61/1986	E-85-279	PROYECTO A.C. NO. 900022 PARCELA 058-2	6,513.94	RIO DAGUEY
RDA-21		ANASCO	1,300.00						5/18/1992	KEF-86-0247	BARRIO CARACOL PARCELA NUMERO 042-2	2,505.59	RIO DAGUEY
RDA-22		ANASCO	6,090.00	124	52	4031		MAYAGUEZ	5/18/1992	KEF-86-0247	BARRIO CARACOL PARCELA NUMERO 042-2	5,762.86	RIO DAGUEY
RDA-23		ANASCO	4,060.00	124	52	4031		MAYAGUEZ	5/18/1992	KEF-86-0247	BARRIO CARACOL PARCELA NUMERO 042-2	2,625.57	RIO DAGUEY
RDA-24	181-000-001-10-000 PARTE	ANASCO	1,349.95	221A	124	7739	1RA	MAYAGUEZ	11/27/1985	E-85-442	BARRIO ANASCO ABAJO PARCELA NUMERO 082-2	3,650.47	RIO DAGUEY
RDA-25	181-000-001-10-000 PARTE	ANASCO	1,847.90	221A	132	7740	1RA	MAYAGUEZ	11/27/1985	E-85-442	BARRIO ANASCO ABAJO PARCELA NUMERO 084-2	6,479.63	RIO DAGUEY
RDA-26	181-000-001-10-000 PARTE	ANASCO	3,907.75	221A	140	7741	1RA	MAYAGUEZ	11/27/1985	E-85-442	BARRIO ANASCO ABAJO PARCELA NUMERO 089-2	7,479.66	RIO DAGUEY
RDA-27		ANASCO	3,185.72	71	70	2417		MAYAGUEZ	4/18/1991	E-86-0290	PROYECTO A.C. #90002 PARCELA A-13-1	3,110.52	RIO DAGUEY
RDA-28	181-000-001-003-000	ANASCO	1,529.28	71	70	2417		MAYAGUEZ	4/18/1991	E-86-0290	PROYECTO A.C. #90002 PARCELA A-13-1	10,200.26	RIO DAGUEY
RDA-29	181-000-001-07-000	ANASCO	6,000.00	221A	108	7737	1RA	MAYAGUEZ	2/22/1989	E-85-11	BARRIO ANASCO ABAJO PARCELA NUMERO 057-02	2,505.06	RIO DAGUEY
RDA-30	181-000-002-04-000	ANASCO	3,500.00	221A	116	7738	1RA	MAYAGUEZ	2/22/1989	E-85-11	BARRIO ANASCO ABAJO PARCELA NUMERO 058-02	6,180.70	RIO DAGUEY
RDA-31	153-000-010-27 PARTE	ANASCO	6,290.00	221A	212	7748	1RA	MAYAGUEZ	12/18/1987	E-85-456	BARRIO ANASCO ABAJO PARCELA NUM. 071-2	6,290.64	RIO DAGUEY
RDA-32	153-000-010-27 PARTE	ANASCO	28,508.00	39	118	1652	3RA	MAYAGUEZ	12/10/1992	E-86-0716	BARRIO HATILLO PARCELA SIN NUM.	2,670.13	RIO DAGUEY
RDA-33	153-000-005-29 PARTE	ANASCO	12,011.00	39	118	1652	3RA	MAYAGUEZ	12/10/1992	E-86-0718	BARRIO HATILLO PARCELA SIN NUM.	3,281.59	RIO DAGUEY
RDA-34		ANASCO	12,460.00						7/15/1987	E-86-721	BARRIO HATILLO PARCELA DB-7B	3,466.06	RIO DAGUEY
RDA-35		ANASCO	9,740.40	39	118	1652		MAYAGUEZ	1/31/1992	E-86-0719	BARRIO HATILLO PARCELA NUM. DB 7-1	11,271.67	RIO DAGUEY
RDA-36	153-000-010-27 PARTE	ANASCO	30,844.60	39	118	1652		MAYAGUEZ	1/31/1992	E-86-0719	BARRIO HATILLO PARCELA NUM. DB-10	8,153.15	RIO DAGUEY
RDA-37	153-000-010-17-901	ANASCO	28,003.05	85	247	1652	25MA	MAYAGUEZ	3/31/1989	E-89-0108	BARRIO HATILLO PARCELA "A" "X"	1,996.99	RIO DAGUEY
RDA-38	153-000-010-17-901	ANASCO	6,500.00	39	118	1652		MAYAGUEZ	6/12/2007	KEF-2006-0055	BARRIO PLAYA PARCELA NUMERO 1	8,671.92	RIO DAGUEY
RDA-39	153-000-010-080-000	ANASCO	8,900.00	221	228	7750	1RA	MAYAGUEZ	8/12/1996	E-86-456	BARRIO HATILLO PARCELA NUMERO 002-2	6,290.64	RIO DAGUEY
RDA-40	153-000-010-27 PARTE	ANASCO	28,508.00	39	118	1652	3RA	MAYAGUEZ	12/10/1992	E-86-0716	BARRIO HATILLO PARCELA SIN NUM.		

**\$ 436,813.05**

METROS CUADRADOS **387,061.95**

CUERDAS **98.48**

Estado Libre Asociado de Puerto Rico  
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PROYECTO CONTROL DE INUNDACIONES RIO FALJARO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inspección	Registro de la	Fecha	Numero Escritura	Descripción Cata	Cabida en m <sup>2</sup>	Proyecto
RF-001	24-150-006-220-005-001	FALJARO	\$304,500.00	87	211	2551	PENDIENTE	SECCION DE FALJARO	04/15/2015	KEF2004-1018	PARCELA 201-E: CABIDA DE 0.6288 CUERDAS DE LA FINCA 2851, BO. PUEBLO	2,463.32	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-002	24-150-006-220-005-001	FALJARO	\$446,266.82	88	80	15	PENDIENTE	SECCION DE FALJARO	04/15/2015	KEF2004-1018	CABIDA DE 0.2078 CUERDAS DE LA FINCA 2856, BO. PUEBLO	819.72	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-003	24-150-006-267-03-884	FALJARO	\$872.00	146	235	4,749	PENDIENTE	SECCION DE FALJARO	04/20/15	KEF2004-1020	PARCELA 209-E: CABIDA DE 1.5126 CUERDAS, SAN JUAN DE LOS RIOS, BO. PUEBLO	5,653.12	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-004	24-150-006-267-03-884	FALJARO	\$390,657.00	331	250	1,4269		SECCION DE FALJARO	02/20/05	KEF2004-1021	PARCELA 301-E: CABIDA DE 2.3589 CUERDAS, BO. PUERTO REAL	16,632.21	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	24-150-006-267-03-884	FALJARO	-	331	250	1,4269		SECCION DE FALJARO	02/20/05	KEF2004-1021	PARCELA 301-E: CABIDA DE 2.3589 CUERDAS, BO. PUERTO REAL	9,297.31	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-005	24-150-006-459-21	FALJARO	\$399,700.00	298	250	1,4269		SECCION DE FALJARO	02/20/05	KEF2004-1021	PARCELA 301-E: CABIDA DE 0.0796 CUERDAS, BO. PUERTO REAL	1,955.37	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	24-150-006-459-21	FALJARO	-	298	170	1,2882		SECCION DE FALJARO	02/20/05	KEF2004-1022	PARCELA 302-E: CABIDA DE 1.729 CUERDAS, BO. SARDINERA	415.46	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-006	24-150-006-459-21	FALJARO	\$237,415.94	298	137	1,119		SECCION DE FALJARO	02/20/05	KEF2004-1022	PARCELA 302-E: CABIDA DE 0.6793 CUERDAS, BO. SARDINERA	6,800.51	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-007	24-150-006-459-21	FALJARO	\$36,500.00	221	185	8337		SECCION DE FALJARO	02/20/05	KEF2004-1024	PARCELA 308-E: CABIDA DE 1.0108 CUERDAS, BO. SARDINERA	5,790.28	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-008	24-150-000-005-10	FALJARO	1,077,627.00	221	185	8337		SECCION DE FALJARO	02/20/05	KEF2004-1024	PARCELA 308-E: CABIDA DE 4.9111 CUERDAS, BO. SARDINERA DE PUERTO REAL	4,407.38	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-009	24-150-000-005-04-001	FALJARO	\$465,654.48	106	35	239		SECCION DE FALJARO	02/20/05	KEF2004-1025	PARCELA 307-E: CABIDA DE 5.5238 CUERDAS, BO. PUERTO REAL	15,202.19	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-010	24-150-000-005-04-001	FALJARO	\$465,654.48	106	35	239		SECCION DE FALJARO	02/20/05	KEF2004-1025	PARCELA 307-E: CABIDA DE 5.5238 CUERDAS, BO. PUERTO REAL	16,472.86	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-011	-	FALJARO	-	88	185	2882		SECCION DE FALJARO		KEF2004-1026	PARCELA 691-E: CABIDA DE 0.4823 CUERDAS, BO. SARDINERA	20,640.90	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	88	185	2882		SECCION DE FALJARO		KEF2004-1026	PARCELA 691-E: CABIDA DE 0.4823 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	88	185	2882		SECCION DE FALJARO		KEF2004-1027	PARCELA 691-E: CABIDA DE 0.5998 CUERDAS, BO. PUERTO REAL		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	88	185	2882		SECCION DE FALJARO		KEF2004-1027	PARCELA 691-E: CABIDA DE 0.5998 CUERDAS, BO. PUERTO REAL		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	106	83	3530		SECCION DE FALJARO		KEF2004-1028	PARCELA 691-E: CABIDA DE 0.210 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	106	83	3530		SECCION DE FALJARO		KEF2004-1028	PARCELA 691-E: CABIDA DE 0.210 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	87	72	238		SECCION DE FALJARO		KEF2004-1029	PARCELA 691-E: CABIDA DE 0.2412 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	87	72	238		SECCION DE FALJARO		KEF2004-1029	PARCELA 691-E: CABIDA DE 0.2412 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	111	67	111		SECCION DE FALJARO		KEF2004-1029	PARCELA 691-E: CABIDA DE 0.0092 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
-	-	FALJARO	-	111	67	111		SECCION DE FALJARO		KEF2004-1029	PARCELA 691-E: CABIDA DE 0.0092 CUERDAS, BO. SARDINERA		PROYECTO CONTROL DE INUNDACIONES RIO FALJARO
RF-012	24-150-008-267-02	FALJARO	\$24,800.00	253	179	10166		SECCION DE FALJARO		KEF2004-1037	PARCELA 304-E: CABIDA DE 0.7891 CUERDAS, BO. PUERTO REAL	108,578.11	PROYECTO CONTROL DE INUNDACIONES RIO FALJARO

METROS CUADRADOS 108,578.11  
CUERDAS 27.63

\$1,952,715.82

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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
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PROYECTO CONTROL DE INUNDACION RIO GRANDE DE ARECIBO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
RGA-001	030-000-004-06-000	ARECIBO	\$35,000.00	1286	89	Z/7917	0	ARECIBO	12/18/2006	KEF-2006-0528	BARRIO HATO ARRIBA PARCELA 44	1,153.08	RIO GRANDE DE ARECIBO
RGA-002	0	ARECIBO	\$36,300.00	0	0	0	0	0	1/07/1900	KEF-04-965	BARRIO HATO ARRIBA PARCELA 8	1,344.14	RIO GRANDE DE ARECIBO
RGA-003	0	ARECIBO	\$90,700.00	0	0	0	0	0	1/07/1900	KEF-04-965	BARRIO HATO ARRIBA PARCELA 20	1,138.24	RIO GRANDE DE ARECIBO

\$102,000.00

METROS CUADRADOS 3,635.46

CUERDAS 0.92

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Estado Libre Asociado de Puerto Rico  
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PROYECTO CONTROL DE INUNDACION RIO GRANDE DE ARECIBO-UTUADO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RGAL-001	88-037-145-11-001	UTUADO	\$11,681.86	372	135	17363	2	UTUADO	9/23/1991	KEF-91-198	BARRIO SALTO ABAJO PARCELA 023-00	333.77	RIO GRANDE DE ARECIBO-UTUADO
RGAL-002	188-047-135-19-000	UTUADO	\$145,492.29	375	92	17507	1	UTUADO	4/25/1991	KEF-91-0083	BARRIO SALTO ARRIBA PARCELA 070-00	9,899.49	RIO GRANDE DE ARECIBO-UTUADO
RGAL-003	188-000-003-19	UTUADO	\$7,172.00	445	218	27325	1	UTUADO	10/14/1993	KEF-91-051	BARRIO SALTO ARRIBA PARCELA 004-00	717.12	RIO GRANDE DE ARECIBO-UTUADO
RGAL-004	188-046-004-01-001	UTUADO	\$41,439.00						9/5/1991	KEF-91-216	BARRIO SALTO ARRIBA PARCELA 013-00	3,843.85	RIO GRANDE DE ARECIBO-UTUADO

\$205,785.15

METROS CUADRADOS 14,594.22

CUERDAS 3.71

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Estado Libre Asociado de Puerto Rico  
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## CONTROL DE INUNDACION RIO GRANDE DE MANATI

Código	Número de Catastro	Municipio	Precio	Tomos	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RGM-1		BARCELONETA	\$ -	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-A	60.23	RIO GRANDE DE MANATI
RGM-2		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-B	15.19	RIO GRANDE DE MANATI
RGM-3		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-C	523.10	RIO GRANDE DE MANATI
RGM-4		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-D	45.86	RIO GRANDE DE MANATI
RGM-5		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-E	23.50	RIO GRANDE DE MANATI
RGM-6		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 103-E	27.75	RIO GRANDE DE MANATI
RGM-7		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 106-E-1	36.326.32	RIO GRANDE DE MANATI
RGM-8		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 106-E-2	14.245.16	RIO GRANDE DE MANATI
RGM-9		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 106-W	103.270.57	RIO GRANDE DE MANATI
RGM-10		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 106-NE	333.06	RIO GRANDE DE MANATI
RGM-11		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 106-NE	624.19	RIO GRANDE DE MANATI
RGM-12		BARCELONETA	-	45	175	379	-	MANATI	02/29/00	54	FINCA "COLONIA PLAZUELA" PARCELA 501-1	2.987.65	RIO GRANDE DE MANATI
RGM-13		MANATI	-	89	186	1353	-	MANATI	02/29/00	55	FINCA "COLONIA LA LUISA" PARCELA 101	65,787.27	RIO GRANDE DE MANATI
RGM-14		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 101-A	1,137.06	RIO GRANDE DE MANATI
RGM-15		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 101-B	997.96	RIO GRANDE DE MANATI
RGM-16		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 102-E	42,887.26	RIO GRANDE DE MANATI
RGM-17		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 102-D-1	217.52	RIO GRANDE DE MANATI
RGM-18		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 102-D-2	43.99	RIO GRANDE DE MANATI
RGM-19		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 102-W	66,590.54	RIO GRANDE DE MANATI
RGM-20		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 501-A	4,667.37	RIO GRANDE DE MANATI
RGM-21		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	56	FINCA "COLONIA CATALANA" PARCELA 304	742.21	RIO GRANDE DE MANATI
RGM-22		BARCELONETA	-	43	72	1726	-	MANATI	02/29/00	57	FINCA "LA ESPERANZA-BARCELONETA Y VEGA" PARCELA 103-G	32,170.10	RIO GRANDE DE MANATI
RGM-23		BARCELONETA	-	43	72	1726	-	MANATI	02/29/00	57	FINCA "LA ESPERANZA-BARCELONETA Y VEGA" PARCELA 103	77,484.09	RIO GRANDE DE MANATI
RGM-24		BARCELONETA	-	29	135	426	-	MANATI	02/29/00	58	FINCA "COLONIA HIGUERITO" PARCELA 104-E	32,838.49	RIO GRANDE DE MANATI
RGM-25		BARCELONETA	-	29	135	426	-	MANATI	02/29/00	58	FINCA "COLONIA HIGUERITO" PARCELA 104-E	8,644.70	RIO GRANDE DE MANATI
RGM-26		BARCELONETA	-	29	135	426	-	MANATI	02/29/00	58	FINCA "COLONIA HIGUERITO" PARCELA 104-W	10,462.23	RIO GRANDE DE MANATI
RGM-27		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA HIGUERITO" PARCELA 104-W	3,829.90	RIO GRANDE DE MANATI
RGM-28		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA HIGUERITO" PARCELA 105	5,087.54	RIO GRANDE DE MANATI
RGM-29		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA PLAZUELA" PARCELA 106-E2P	1,788.65	RIO GRANDE DE MANATI
RGM-30		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA PLAZUELA" PARCELA 102-E-1	2,659.63	RIO GRANDE DE MANATI
RGM-31		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA CATALANA" PARCELA 102-E-2	762.43	RIO GRANDE DE MANATI
RGM-32		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA PLAZUELA" PARCELA 106-WW	1,333.51	RIO GRANDE DE MANATI
RGM-33		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA PLAZUELA" PARCELA 106-E1N	193.52	RIO GRANDE DE MANATI
RGM-34		BARCELONETA	-	121	281	673	-	MANATI	02/29/00	58	FINCA "COLONIA PLAZUELA" PARCELA 102-WW	2,396.88	RIO GRANDE DE MANATI

\$ -

METROS CUADRADOS 521,144.99

CUERDAS 132.59



## RESUMEN

## RESUMEN

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

## CONTROL DE INUNDACIONES RIO GUAYANILLA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Fincas	Inscripción	Registro de la Propiedad	Fecha	Transacción	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
RGU-001	386-000-008-008-000	Guayania	\$30,774.00	114	173	3833	Segunda	Guayania	1/29/1996	KEF-95-536-537		PARCELA NUM 1, BARRIO PILAYA EN GUAYANILLA	75,124.46	RIO GUAYANILLA
RGU-002	386-000-008-008-000	Guayania	\$51,309.00	215	173	3833	Segunda	Guayania	1/29/1996	KEF-95-536-537		PARCELA NUM 2, BARRIO RUFINA EN GUAYANILLA	126,236.07	RIO GUAYANILLA
RGU-003		Guayania	\$51,750.00	215	103	6413		PONCE II	1995	KEF-95-0536		PARCELA CR-D BARRIO PUEBLO	29,776.27	RIO GUAYANILLA
RGU-004		Guayania	\$15,990.00	215	103	6413		PONCE II	1995	KEF-95-0536		PARCELA CR-X BARRIO PUEBLO	9,231.81	RIO GUAYANILLA
RGU-005		Guayania	\$23,790.00	215	100	6412		PONCE II	1995	KEF-95-0536		PARCELA CR-E BARRIO PUEBLO	13,736.52	RIO GUAYANILLA
RGU-006		Guayania	\$35,400.00	215	100	6412		PONCE II	1995	KEF-95-0536		PARCELA CR-Y BARRIO PUEBLO	20,438.10	RIO GUAYANILLA
RGU-007		Guayania	\$7,600.00	215	100	6412		PONCE II	1995	KEF-95-0537		PARCELA CR-F-2 BARRIO PUEBLO	4,397.08	RIO GUAYANILLA
RGU-008		Guayania	\$7,775.00	215	79	6405		PONCE II	1995	KEF-95-0537		PARCELA CR-B BARRIO PUEBLO	8,729.48	RIO GUAYANILLA
RGU-009		Guayania	\$39,540.00	215	70	6402		PONCE II	1995	KEF-95-0537		PARCELA CR-C BARRIO PUEBLO	44,402.99	RIO GUAYANILLA
RGU-010		Guayania	\$27,250.00	215	108	6414		PONCE II	1995	KEF-95-0537		PARCELA CR-A-1 BARRIO PUEBLO	25,498.94	RIO GUAYANILLA
RGU-011		Guayania	\$36,680.00	215	109	6415		PONCE II	1995	KEF-95-0537		PARCELA CR-A-2 BARRIO PUEBLO	41,186.95	RIO GUAYANILLA

\$327,858.00

METROS CUADRADOS 398,778.67

CUERDAS 101.46

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

## PROYECTO CONTROL DE INUNDACION RIO HUMACAO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
RHU-001		HUMACAO	3,860.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-644	BARRIO BUENA VISTA DE HUMACAO PARCELA A-2	3,697.99	RIO HUMACAO
RHU-002		HUMACAO	5,270.40	144	109	2847	12	HUMACAO	11/23/1977	E-77-645	BARRIO BUENA VISTA DE HUMACAO PARCELA A-3	3,492.94	RIO HUMACAO
RHU-003		HUMACAO	1,400.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-646	BARRIO BUENA VISTA DE HUMACAO PARCELA A-4	1,393.91	RIO HUMACAO
RHU-004		HUMACAO	2,775.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-647	BARRIO BUENA VISTA DE HUMACAO PARCELA A-5	2,661.27	RIO HUMACAO
RHU-005		HUMACAO	15,930.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-648	BARRIO BUENA VISTA DE HUMACAO PARCELA B-1	15,271.56	RIO HUMACAO
RHU-006		HUMACAO	5,350.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-649	BARRIO BUENA VISTA DE HUMACAO PARCELA B-2	5,128.12	RIO HUMACAO
RHU-007		HUMACAO	8,930.00	144	109	2847	12	HUMACAO	11/23/1977	E-77-650	BARRIO BUENA VISTA DE HUMACAO PARCELA A-9	8,539.45	RIO HUMACAO
RHU-008		HUMACAO	23,535.00	226	90	7938	1	HUMACAO	11/23/1977	E-77-651	BARRIO RIO ABAJO DE HUMACAO PARCELA A-10	22,580.28	RIO HUMACAO
RHU-009		HUMACAO	6,535.00	226	85	7937	1	HUMACAO	11/23/1977	E-77-652	BARRIO RIO ABAJO DE HUMACAO PARCELA A-11	6,264.04	RIO HUMACAO
RHU-010		HUMACAO	415.00	226	90	7938	1	HUMACAO	11/23/1977	E-77-653	BARRIO RIO ABAJO DE HUMACAO PARCELA A-12	394.58	RIO HUMACAO
RHU-011		HUMACAO	72,785.00	207	175	6882	1	HUMACAO	11/23/1977	E-77-654	BARRIO RIO ABAJO DE HUMACAO PARCELA A-13	81,733.57	RIO HUMACAO
RHU-012		HUMACAO	64,350.00	214	126	2245	7	HUMACAO	11/23/1977	E-77-655	BARRIO RIO ABAJO DE HUMACAO PARCELA A-14	50,582.88	RIO HUMACAO
RHU-013		HUMACAO	5,350.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-656	BARRIO BUENA VISTA DE HUMACAO PARCELA A-21	3,819.91	RIO HUMACAO
RHU-014		HUMACAO	15.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-657	BARRIO BUENA VISTA DE HUMACAO PARCELA A-22	10.34	RIO HUMACAO
RHU-015		HUMACAO	43,270.00	208	288	6964	1	HUMACAO	11/23/1977	E-77-658	BARRIO RIO ABAJO DE HUMACAO PARCELA A-19	21,128.50	RIO HUMACAO
RHU-016		HUMACAO	7,240.00	208	288	6964	1	HUMACAO	11/23/1977	E-77-659	BARRIO RIO ABAJO DE HUMACAO PARCELA A-20	4,741.71	RIO HUMACAO
RHU-017		HUMACAO	1,235.00	207	175	6882	3	HUMACAO	11/23/1977	E-77-660	BARRIO RIO ABAJO DE HUMACAO PARCELA A-24	1,409.13	RIO HUMACAO
RHU-018		HUMACAO	266,460.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-661	BARRIO RIO ABAJO DE HUMACAO PARCELA A-25	190,416.11	RIO HUMACAO
RHU-019		HUMACAO	10,430.57	116	126	2245	7	HUMACAO	11/23/1977	E-77-662	BARRIO RIO ABAJO DE HUMACAO PARCELA A-30	1,401.96	RIO HUMACAO
RHU-020		HUMACAO	30.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-663	BARRIO RIO ABAJO DE HUMACAO PARCELA A-31	21.08	RIO HUMACAO
RHU-021		HUMACAO	5,550.00	207	185	6884	3	HUMACAO	11/23/1977	E-77-664	BARRIO RIO ABAJO DE HUMACAO PARCELA A-32	6,232.35	RIO HUMACAO
RHU-022		HUMACAO	10,255.00	207	195	6886	1	HUMACAO	11/23/1977	E-77-665	BARRIO RIO ABAJO DE HUMACAO PARCELA A-33	11,516.08	RIO HUMACAO
RHU-023		HUMACAO	1,755.00	207	195	6886	1	HUMACAO	11/23/1977	E-77-666	BARRIO RIO ABAJO DE HUMACAO PARCELA A-34	1,967.28	RIO HUMACAO
RHU-024		HUMACAO	13,525.00	207	195	6886	1	HUMACAO	11/23/1977	E-77-667	BARRIO RIO ABAJO DE HUMACAO PARCELA A-37	759.40	RIO HUMACAO
RHU-025		HUMACAO	11,545.00	207	195	6886	1	HUMACAO	11/23/1977	E-77-668	BARRIO RIO ABAJO DE HUMACAO PARCELA A-38	15,185.41	RIO HUMACAO
RHU-026		HUMACAO	4,275.00	206	170	6831	1	HUMACAO	11/23/1977	E-77-671	BARRIO RIO ABAJO DE HUMACAO PARCELA A-39	4,745.93	RIO HUMACAO
RHU-027		HUMACAO	36,830.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-670	BARRIO RIO ABAJO DE HUMACAO PARCELA A-36	4,092.21	RIO HUMACAO
RHU-028		HUMACAO	4,820.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-672	BARRIO RIO ABAJO DE HUMACAO PARCELA A-40	759.40	RIO HUMACAO
RHU-029		HUMACAO	63,350.00	122	207	3827	22	HUMACAO	11/23/1977	E-77-673	BARRIO RIO ABAJO DE HUMACAO PARCELA A-41	4,092.21	RIO HUMACAO
RHU-030		HUMACAO	44,960.00	90	76	447	22	HUMACAO	11/23/1977	E-77-674	BARRIO RIO ABAJO DE HUMACAO PARCELA A-42	3,444.25	RIO HUMACAO
RHU-031		HUMACAO	55,871.40	90	76	447	22	HUMACAO	11/23/1977	E-77-675	BARRIO RIO ABAJO DE HUMACAO PARCELA A-43	31,123.61	RIO HUMACAO
RHU-032		HUMACAO	10,065.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-676	BARRIO RIO ABAJO DE HUMACAO PARCELA A-44	25,243.97	RIO HUMACAO
RHU-033		HUMACAO	2,715.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-677	BARRIO RIO ABAJO DE HUMACAO PARCELA A-45	23,115.57	RIO HUMACAO
RHU-034		HUMACAO	1,180.00	207	185	6884	3	HUMACAO	11/23/1977	E-77-678	BARRIO RIO ABAJO DE HUMACAO PARCELA A-46	7,191.30	RIO HUMACAO
RHU-035		HUMACAO	38,970.00	214	226	7247	7	HUMACAO	11/23/1977	E-77-679	BARRIO RIO ABAJO DE HUMACAO PARCELA A-47	1,938.39	RIO HUMACAO
RHU-036		HUMACAO	43,250.00	207	175	6882	1	HUMACAO	11/23/1977	E-77-680	BARRIO RIO ABAJO DE HUMACAO PARCELA A-48	1,320.47	RIO HUMACAO
RHU-037		HUMACAO	25,765.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-681	BARRIO RIO ABAJO DE HUMACAO PARCELA A-49	30,533.12	RIO HUMACAO
RHU-038		HUMACAO	7,393.14	116	126	2245	7	HUMACAO	11/23/1977	E-77-682	BARRIO RIO ABAJO DE HUMACAO PARCELA A-50	48,566.32	RIO HUMACAO
RHU-039		HUMACAO	25,635.00	116	126	2245	7	HUMACAO	11/23/1977	E-77-683	BARRIO RIO ABAJO DE HUMACAO PARCELA A-51	18,411.38	RIO HUMACAO
RHU-040		HUMACAO	4,395.00	184	207	5547	1	HUMACAO	11/23/1977	E-77-684	BARRIO RIO ABAJO DE HUMACAO PARCELA A-52	302.08	RIO HUMACAO
RHU-041		HUMACAO	35,895.00	184	207	5547	1	HUMACAO	11/23/1977	E-77-685	BARRIO RIO ABAJO DE HUMACAO PARCELA A-53	19,316.48	RIO HUMACAO
RHU-042		HUMACAO	11,015.00	184	207	5547	1	HUMACAO	11/23/1977	E-77-686	BARRIO RIO ABAJO DE HUMACAO PARCELA A-54	5,757.01	RIO HUMACAO
RHU-043		HUMACAO	1,620.00	184	207	5547	1	HUMACAO	11/23/1977	E-77-687	BARRIO RIO ABAJO DE HUMACAO PARCELA B-4	47,021.13	RIO HUMACAO
RHU-044		HUMACAO	8,040.00	184	214	5348	1	HUMACAO	11/23/1977	E-77-688	BARRIO RIO ABAJO DE HUMACAO PARCELA B-5	14,426.04	RIO HUMACAO
RHU-045		HUMACAO	16,890.00	195	155	6355	1	HUMACAO	11/23/1977	E-77-689	BARRIO RIO ABAJO DE HUMACAO PARCELA B-6	2,118.77	RIO HUMACAO
RHU-046		HUMACAO	20,590.00	195	155	6355	1	HUMACAO	11/23/1977	E-77-690	BARRIO RIO ABAJO DE HUMACAO PARCELA B-7	22,126.52	RIO HUMACAO
RHU-047		HUMACAO	6,135.00	195	155	6355	1	HUMACAO	11/23/1977	E-77-691	BARRIO RIO ABAJO DE HUMACAO PARCELA B-8	26,975.29	RIO HUMACAO
RHU-048		HUMACAO	6,135.00	195	155	6355	1	HUMACAO	11/23/1977	E-77-691	BARRIO RIO ABAJO DE HUMACAO PARCELA B-12	8,037.40	RIO HUMACAO

PROYECTO CONTROL DE INUNDACIONES RIO LA PLATA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la	Fecha	Numero Escritura	Descripción Corta	Cabida en m2	Proyecto
RLAP-001	037-029-1408-000	DORADO	\$3,580.00					BAYAMON IV	01/01/06	KEF-2005-5072	TERRENO EN EL BARRIO PUERTO DE DORADO	209.83	RIO LA PLATA
RLAP-002	037-029-1407-000	DORADO	\$5,950.00					BAYAMON IV	11/17/2005	KEF-2005-5133	TERRENO EN LA CALLE INDUSTRIAL DE DORADO	488.29	RIO LA PLATA
RLAP-004	037-029-1403-001	DORADO	\$29,000.00					BAYAMON IV	03/29/2006	KEF-2006-5096	TERRENO EN EL BARRIO PUERTO DE DORADO	252.20	RIO LA PLATA
RLAP-005	037-029-1400	DORADO	\$7,200.00					BAYAMON IV	01/4/2008	KEF-2006-5092	TERRENO EN LA CALLE INDUSTRIAL DE DORADO	240.33	RIO LA PLATA
RLAP-006	015-009-0772-201	DORADO	\$18,000.00					BAYAMON IV	2/24/2008	ESCRITURA NO 5	PARCELA N.º 168 DEL BARRIO MAEMEVAL	1,344.35	RIO LA PLATA
RLAP-007	115-019-069-09-201	DORADO	\$55,000.00					BAYAMON IV	3/10/2008	KEF2008-134	PARCELA P-01-H-I COMUNIDAD MAEMEVAL	395.20	RIO LA PLATA
RLAP-009	115-019-069-09-23-000	DORADO	\$55,000.00					BAYAMON IV	3/30/2008	ESCRITURA N.º 7	PARCELA 10-H-2 (167-G) MAEMEVAL BARRIO HIGUILLAR	1,431.89	RIO LA PLATA
RLAP-010	015-019-009-36-000	DORADO	\$48,600.00					BAYAMON II	8/30/2004	ESCRITURA N.º 23	PARCELA 10-H (BARRIO) COMUNIDAD MAEMEVAL DORADO	665.76	RIO LA PLATA
RLAP-011	037-000-010-01	TOA BALA	\$982,483.32					BAYAMON IV	KEF-2008-0264	TERRENO EN EL BO PUEBLO DE TOA BALA	202,242.32	RIO LA PLATA	
RLAP-012	037-000-010-01	TOA BALA	\$732,000.00					BAYAMON IV	KEF-2008-0566	TERRENO EN EL BO PUEBLO DE TOA BALA	1,139.87	RIO LA PLATA	
RLAP-013	015-000-010-03-901	DORADO	\$30,000.00					BAYAMON IV	KEF-2008-0974	Inversiones Rodriguez Nieves P-22A (INSCRITA A NOMBRE DE LU DORADO) - PREDIO NORTE	1,181.98	RIO LA PLATA	
RLAP-014	037-000-009-03	DORADO	\$4,087,700.00					BAYAMON IV	KEF-2008-0924	PREDIO SUR	1,189.84	RIO LA PLATA	
RLAP-015	015-019-008-39-001	DORADO	\$5,278,000.00					BAYAMON IV	KEF2008-5440	PARCELA P-122 (LU DORADO) BARRIO MAEMEVAL	665.89	RIO LA PLATA	
RLAP-016	037-029-3831-301	DORADO	\$5,278,000.00					BAYAMON IV	KEF2008-5449	PARCELA 106-C COMUNIDAD MAEMEVAL DEL BARRIO HIGUILLAR (Suen. Ruben Diaz Alvarez)	290,695.89	RIO LA PLATA	
RLAP-017	037-009-051-12-000	DORADO	\$6,205.00					BAYAMON IV	KEF2008-0952	PARCELA P-121 (DORADO FARMS, INC) BARRIO MAEMEVAL	12,503.21	RIO LA PLATA	
RLAP-018	037-009-051-12-000	DORADO	\$6,205.00					BAYAMON IV	KEF2008-0738	PARCELA P-122 (SUENA OSCAR NIEVES NIEVES) BARRIO PUERTO	430.3094	RIO LA PLATA	
RLAP-020	015-019-008-36-000	DORADO	\$17,800.00					BAYAMON IV	Escritura #50	PARCELA P-121-A (DORADO FARMS) BARRIO MAEMEVAL (SERVIDUMBRE TEMPORAL) A NOMBRE DE DONALDO FANUSI	314,320.39	RIO LA PLATA	
RLAP-021	037-029-222-06	DORADO	\$11,000.00					BAYAMON IV	KEF2008-0581	PARCELA 10-0 (SUENA CARLOS GONGON ESTRELLA) BARRIO HIGUILLAR	254.30	RIO LA PLATA	
SRPLP-1	037-000-010-06	DORADO	\$19,600.00						KEF2008-0581	PARCELA 109-0 (SUENA CARLOS GONGON ESTRELLA) BARRIO HIGUILLAR	29.79	R/P - DBWSFSC	
SRPLP-2	037-000-010-16	DORADO	\$224,000.00						KEF2008-0581	PARCELA 119-1 (FEBI - INVERSIONES RODRIGUEZ NIEVES)	12,911.59	R/P - SUPPL C11	
SRPLP-3	037-000-010-15	DORADO	\$59,000.00						S12022C1096622	PARCELA 111-1 (JOSE SANTAFELIA)	19,603.75	R/P - SUPPL C11	
SRPLP-4	037-009-389-02	DORADO	\$15,000.00						S12024C101580	PARCELA 111E-1 (JOSE SANTAFELIA)	22,995.41	R/P - SUPPL C11	
SRPLP-5	037-029-023-01	DORADO	\$81,569.00						S12024C106275	PARCELA 107-1 (FEBI - DIONISIO TRIGOD)	279,474.24	R/P - SUPPL C11	
									S12024C106575	PARCELA 107-1 (FEBI - DIONISIO TRIGOD)	8,600.00	R/P - SUPPL C11	
									S12024C101582	PARCELA 108E-1 (FEBI - TRIGO CORP)	8,306.00	R/P - SUPPL C11	
									S12024C101582	PARCELA 108E-1 (FEBI - TRIGO CORP)	1,875.31	R/P - SUPPL C11	
									S12029C102339	PARCELA 109E-1 (TIWAEL - RIGOLASI)	172,000.00	R/P - SUPPL C11	
									S12029C102339	PARCELA 119-1 (FEBI - INVERSIONES RODRIGUEZ NIEVES)	933.89	R/P - SUPPL C11	

\$13,146,876.32

METROS CUADRADOS 3,812,053.47  
CUERDAS 962.89

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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION RIO LIMONES

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RL-001		YABUCCA	\$1,502.00	113	232	5608	1	HUMACAO	1/14/1970	E-71-16	TERRENO EN BARRIO LIMONES DE YABUCCA, PAR. 1-A	3,922.50	RIO LIMONES
RL-002		YABUCCA	\$2,621.00	113	238	5609	1	HUMACAO	1/14/1970	E-71-17	TERRENO EN BARRIO LIMONES DE YABUCCA, PAR. 1-B	6,867.00	RIO LIMONES
RL-003		YABUCCA	\$200.00	113	244	5610	1	HUMACAO	1/14/1970	E-71-18	TERRENO EN BARRIO LIMONES DE YABUCCA, PAR. 1-B	523.13	RIO LIMONES

\$4,323.00

METROS CUADRADOS 11,322.63

CUERDAS 2.88

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Estado Libre Asociado de Puerto Rico  
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Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION RIO GRANDE DE LOIZA

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripcion	Registro de la Propiedad	Fecha	Transaccion	Numero Escritura	Descripcion Carta	Cabida en m2	Proyecto
RL-O-001	21-043-000-010(ante)	LOIZA	34,620.00	164	160	8478	1	CAROLINA III	9/15/1967	E34-393	1/29/1966	TERRENO EN BARRIO TORREJILLAS DE LOIZA	571.11	RIO DE LOIZA
RL-O-002	065-000-005-50	LOIZA	12,300.00					CAROLINA III	1/29/1966	KEF-96-23	1/29/1966	TERRENO EN BARRIO PUEBLO DE LOIZA PARCELA 24-1	491.92	RIO DE LOIZA
RL-O-003	065-000-005-15	LOIZA	11,440.00					CAROLINA III	7/14/2000	KEF-1999-0432	10/28/2002	TERRENO EN EL BARRIO PUEBLO DE LOIZA PARCELA 28-1	1,039.75	RIO DE LOIZA
RL-O-004	065-029-034-08	LOIZA	5,280.80					CAROLINA III	10/28/2002	KEF-99-0429	4/18/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 05-1	861.54	RIO DE LOIZA
RL-O-005	065-000-04-01	LOIZA	1,214.40					CAROLINA III	10/28/2002	KEF-99-0429	4/18/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 05-2	198.89	RIO DE LOIZA
RL-O-006	65-000-04-01	LOIZA	8,281.53					CAROLINA III	4/18/2000	KEF-99-0267	4/18/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 06-1	550.77	RIO DE LOIZA
RL-O-007	065-000-04-01	LOIZA	2,853.02					CAROLINA III	4/18/2000	KEF-99-0268	4/18/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 06-2	190.20	RIO DE LOIZA
RL-O-008	065-000-04-01	LOIZA	12,710.00					CAROLINA III	4/18/2000	KEF-99-0269	4/18/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 15-1	508.29	RIO DE LOIZA
RL-O-009	065-029-034-07	LOIZA	15,920.00					CAROLINA III	3/9/2001	KEF-1999-0437	3/9/2001	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 17-1	1,768.88	RIO DE LOIZA
RL-O-010	065-029-034-09	LOIZA	8,301.30					CAROLINA III	11/8/2000	KEF-1999-0237	11/8/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 07-2	3,437.59	RIO DE LOIZA
RL-O-011	065-000-04-02	LOIZA	8,366.00					CAROLINA III	11/8/2000	KEF-1999-0237	11/8/2000	TERRENO EN BARRIO PUEBLO DE LOIZA PAR 08-1	1,553.77	RIO DE LOIZA
RL-O-012	065-000-04-02	LOIZA	59,457.64					CAROLINA III	10/29/2002	KEF-1999-0434	10/29/2002	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 08-2	8,864.35	RIO DE LOIZA
RL-O-013	065-029-034-07	LOIZA	4,025.00					CAROLINA III	4/24/2000	KEF-1999-0436	4/24/2000	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 14-1	223.46	RIO DE LOIZA
RL-O-014	065-029-034-07	LOIZA	105,542.36					CAROLINA III	3/23/2001	KEF-1999-0433	3/23/2001	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 29-1	1,038.49	RIO DE LOIZA
RL-O-015	065-029-034-07	LOIZA	17,655.00					CAROLINA III	12/13/2001	KEF-1999-0451	12/13/2001	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 31-1	508.29	RIO DE LOIZA
RL-O-016	065-029-034-07	LOIZA	7,535.00					CAROLINA III	12/13/2001	KEF-1999-0451	12/13/2001	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 31-2	308.48	RIO DE LOIZA
RL-O-017	065-000-05-49	LOIZA	12,710.00					CAROLINA III	12/13/2001	KEF-1999-0451	12/13/2001	TERRENO EN BARRIO CUEVAS DE LOIZA PAR 31-3	719.52	RIO DE LOIZA
RL-O-018	065-000-05-15	LOIZA	5,985.00					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 13-1	251.63	RIO DE LOIZA
RL-O-019	065-000-05-15	LOIZA	7,195.17					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 13-2	63.37	RIO DE LOIZA
RL-O-020	065-000-05-15	LOIZA	2,155.00					CAROLINA III	6/10/1996	KEF-1996-0234	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 16-2	708.42	RIO DE LOIZA
RL-O-021	065-000-05-15	LOIZA	2,155.00					CAROLINA III	6/10/1996	KEF-1996-0234	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 16-2	126.57	RIO DE LOIZA
RL-O-022	065-029-034-07	LOIZA	17,979.02					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 18-1	1,818.26	RIO DE LOIZA
RL-O-023	065-029-034-07	LOIZA	4,280.00					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 18-2	1,859.37	RIO DE LOIZA
RL-O-024	065-029-034-07	LOIZA	12,045.00					CAROLINA III	6/10/1996	KEF-1996-0234	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 19-1	1,494.20	RIO DE LOIZA
RL-O-025	065-029-034-07	LOIZA	2,155.00					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 20-1	692.10	RIO DE LOIZA
RL-O-026	065-029-034-07	LOIZA	14,590.00					CAROLINA III	6/10/1996	KEF-1996-0233	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 22-1	1,865.20	RIO DE LOIZA
RL-O-027	065-029-034-09	LOIZA	11,480.00					CAROLINA III	6/10/1996	KEF-1996-0238	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 23-1	836.80	RIO DE LOIZA
RL-O-028	065-029-034-09	LOIZA	37,200.00					CAROLINA III	6/10/1996	KEF-1996-0238	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 27-1	1,865.20	RIO DE LOIZA
RL-O-029	065-029-034-09	LOIZA	10,610.00					CAROLINA III	6/10/1996	KEF-1996-0239	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 27-2	836.80	RIO DE LOIZA
RL-O-030	065-000-005-03	LOIZA	37,200.00					CAROLINA III	6/10/1996	KEF-1996-0239	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 28-1	282.97	RIO DE LOIZA
RL-O-031	065-000-005-03	LOIZA	11,000.00					CAROLINA III	6/10/1996	KEF-1996-0240	6/10/1996	BARRIO PUEBLO Y LAS CUEVAS PARCELA 28-2	1,167.72	RIO DE LOIZA
RL-O-032	065-000-005-03	LOIZA	15,058.84					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	614.33	RIO DE LOIZA
RL-O-033	065-000-005-03	LOIZA	4,573.23					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	11,471.200	RIO DE LOIZA
RL-O-034	065-000-05-15	LOIZA	4,244.56					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	23,543.800	RIO DE LOIZA
RL-O-035	065-000-05-15	LOIZA	1,750.84					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-036	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-037	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-038	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-039	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-040	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-041	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-042	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-043	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-044	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-045	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-046	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-047	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-048	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-049	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-050	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-051	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-052	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-053	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-054	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-055	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-056	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-057	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-058	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-059	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-060	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-061	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-062	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-063	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-064	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-065	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-066	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-067	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-068	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-069	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-070	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-071	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-072	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	RIO DE LOIZA
RL-O-073	065-000-05-15	LOIZA	9,830.00					CAROLINA III	1/8/2007	KEF-2007-0716	1/8/2007	COMPANIA DE PARQUES NACIONALES 02-01	17,827.19	

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Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION RIO PASTILLO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
RPA-001		PONCE	\$ 14,650.00	758	43 Y 44	21083 1 Y 2	1 Y 2	1 PONCE	9/27/976	E76-411	TERRENO EN EL BARRIO CANAS DE PONCE PARCELA "F"	1,488.78	RIO PASTILLO
RPA-002		PONCE	17,026.94	780		21674		1 PONCE	9/27/976	E76-412	TERRENO EN EL BARRIO CANAS DE PONCE PARCELA "G"	2,128.94	RIO PASTILLO
RPA-003		PONCE	3,778.00	758		21072		1 PONCE	9/27/976	E76-413	TERRENO EN EL BARRIO CANAS DE PONCE PARCELA "H"	542.21	RIO PASTILLO
			<u>\$ 35,454.94</u>									<u>4,137.93</u>	

METROS CUADRADOS 4,137.93

CUERDAS 1.05

## RESUMEN

## RESUMEN

Estado Libre Asociado de Puerto Rico  
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Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION RIO PUERTO NUEVO

Código	Número de Catastro	Municipio	Precio	Tomó	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RPJ-001	062-000-003-65	SAN JUAN	\$140,000.00	920	13734			SAN JUAN	10/7/2018	42	Parcela 001-03 - Perpetual Channel Easement (Inversiones VVM)	786,9890	RIO PUERTO NUEVO, CONTRATO 2c1
RPJ-002	062-000-003-65	SAN JUAN	\$280,000.00	920	13734			SAN JUAN	10/7/2018	42	Parcela 001-04 - Perpetual Easement (Inversiones VVM)	3,079,9410	RIO PUERTO NUEVO, CONTRATO 2c1
RPJ-003	062-000-003-65	SAN JUAN	\$16,260.72								Parcela 001-02 - Temporary Easement (hasta Diciembre 2018) (Inversiones VVM)	4,014,2878	RIO PUERTO NUEVO, CONTRATO 2c1
SPRPJ-1	062-052-006-04	SAN JUAN	\$122,000.00		5813			SAN JUAN III	7/12/2021	SJ2021-CV-06959	PARCELA #300 (115 - ROW 1) - CIETO MONTAÑEZ FIGUEROA / NICOMEDES DE JESUS - FELIX PEREZ TORRES)	252,0000	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-2	062-057-006-05	SAN JUAN	\$110,000.00		5814			SAN JUAN III	9/12/2021	SJ2021-CV-06978	PARCELA #301 (116 - ROW 2) - ORLANDO RAMOS ATILES	491,8990	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-3	062-057-006-06	SAN JUAN	\$85,000.00		5915			SAN JUAN III	1/12/2021	SJ2021-CV-06984	PARCELA #302 (117 - ROW 3) - JOHN MONTAN VERAS / MELINDA DIAZ MELIA	262,1620	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-4	062-057-006-07	SAN JUAN	\$126,000.00		5914			SAN JUAN III	9/12/2021	SJ2021-CV-06988	PARCELA #303 (118 - ROW 4) - MARIBEL PEREZ WILLETTE	251,7540	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-5	062-057-006-08	SAN JUAN	\$110,000.00		5913			SAN JUAN III	9/12/2021	SJ2021-CV-07010	PARCELA #304 (119 - ROW 5) - PAFABEL CINTRON BURGOS - NYDIA EDGECOMBE	245,9500	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-6	062-057-006-09	SAN JUAN	\$60,000.00		6084			SAN JUAN III	9/11/2021	SJ2021-CV-07012	PARCELA #305 (120 - ROW 6) - JOSE ROQUE NAVARRO JIMENEZ	255,5550	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-7	062-057-006-10	SAN JUAN	\$90,000.00		6085			SAN JUAN III	1/11/2021	SJ2021-CV-06793	PARCELA #306 (121 - ROW 7) - FIRST UNION INVESTMENT CORP.	246,7190	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-8	062-057-006-11	SAN JUAN	\$100,000.00		6086			SAN JUAN III	9/11/2021	SJ2021-CV-06793	PARCELA #307 (122 - ROW 8) - GLADYS MARGARITA JIMENEZ MARENGO / AMILCAR JIMENEZ MARENGO / CARMEN FELICITA JIMENEZ MARENGO / ELIZABETH JIMENEZ	253,7310	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-9	062-057-006-12	SAN JUAN	\$60,000.00		5976			SAN JUAN III	2/12/2021	SJ2021-CV-06906	PARCELA #308 (123 - ROW 9) - JOSE W. GONZALEZ NAVARRO	245,4160	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-10	062-057-006-13	SAN JUAN	\$140,000.00		5977			SAN JUAN III	9/11/2021	SJ2021-CV-06907	PARCELA #309 (124 - ROW 10) - MAGALIS MEDINA PEREZ	255,2200	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-11	062-057-006-14	SAN JUAN	\$45,000.00		5978			SAN JUAN III	7/12/2021	SJ2021-CV-07383	PARCELA #310 (125 - ROW 11) - LEONARDO BONIANO RODAS / MARIA MILAGROS RIVERA	247,5260	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-12	062-057-006-15	SAN JUAN	\$110,000.00		5878			SAN JUAN III	11/9/2021	SJ2021-CV-06812	PARCELA #311 (126 - ROW 12) - CARLOS VILLAGRASA CORDOVES / HEDDA MENDEZ RIVERA	256,1540	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-13	062-057-006-16	SAN JUAN	\$90,000.00		5877			SAN JUAN III	12/6/2021	SJ2021-CV-07385	PARCELA #312 (127 - ROW 13) - MANUELA CORREA CARRION Vda. DEL CASTILLO	247,4320	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-14	062-057-006-17	SAN JUAN	\$180,000.00		5876			SAN JUAN III	11/9/2021	SJ2021-CV-07392	PARCELA #313 (128 - ROW 14) - EDDIE ARCE RAMOS	251,1210	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-15	062-000-004-65	SAN JUAN	\$0.00	1102	31647		Zda		11-Feb-22	20	PARCELA #100E-1 - "LA CHULETA" (Servidumbre por 10 años) PARCELA #314 (829) - ZALDA MARGARITA SANGUICHE PEREZ - * Se verificará si el cambio de #parcela es el correcto.	206,555,6910	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-16	062-057-006-18	SAN JUAN	\$85,000.00		5948			SAN JUAN III	11/19/2021	SJ2021-CV-07386	PARCELA #315 (129 - ROW 15) - PEDRO GUMBE BONILLA / CARMEN T. SANTANA MILENDEZ	248,0125	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-17	062-057-006-19	SAN JUAN	\$138,000.00		5949			SAN JUAN III	12/19/2021	SJ2021-CV-07014	PARCELA #316 (130) - PEDRO GUMBE BONILLA / CARMEN T. SANTANA MILENDEZ	249,2270	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-18	062-057-006-20-001	SAN JUAN	\$110,000.00	163	5950		9na	SAN JUAN III	24-Jan-22	9	PARCELA #317 (131) - RAMON ORTIZ PARIS	253,5620	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-19	062-057-006-21	SAN JUAN	\$80,000.00		6049			SAN JUAN III	12/9/2021	SJ2021-CV-07015	PARCELA #318 (132) - LUZ ZENALDA CUETO POLANCO	259,2460	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-20		SAN JUAN									PARCELA #319 - DAVID MOLINA ANDRADE (INQUILINO) *Se verificará cambio del #parcela. Si corresponde alijuno		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-21		SAN JUAN									PARCELA #320E-1 - "SERVIDUMBRE TEMPORERA DE CONTRUCCION / CALLE 25 NE, URB. PUERTO NUEVO		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-22		SAN JUAN									PARCELA 321E-1 / PRHTA		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-23		SAN JUAN									PARCELAS 322E-1, 322E-2, 322E-3 / PRHTA		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-24		SAN JUAN									PARCELA 328E-1 / AAA (RESIDENCIAL NEMESIO CANALES)		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-25		SAN JUAN									PARCELAS 327E-1, 327E-2, 327E-3 / ADMINISTRACION DE VIVIENDA PUBLICA		RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-26		SAN JUAN									PARCELA 329E-1 / PRIMERA IGLESIA PRESBITERIANA DE PUERTO NUEVO	252,0284	RIO PUERTO NUEVO, CONTRATO 3
SPRPJ-27		SAN JUAN									PARCELA 331E-1 / PRPA		RIO PUERTO NUEVO, CONTRATO 3

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PROYECTO CONTROL DE INUNDACION RIO PUERTO NUEVO

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
SPPUJ-28		SAN JUAN									PARCELAS 332E-1, 332E-2 / ADMINISTRACION DE TERRENOS		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-29		SAN JUAN									PARCELA 333E-1 / PRIMERA IGLESIA PRESBITERIANA DE PUERTO NUEVO		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-29		SAN JUAN									PARCELAS 333E-1, 333E-2 / MUNICIPIO DE SAN JUAN (CENTRO DE DIAGNOSTICO Y TRATAMIENTO DR. JOSE A. LOPEZ ANTONSICRS)		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-30		SAN JUAN									PARCELAS 341E-1, 341E-2, 341E-3, 341E-4 / 341E-5, 341E-6 / MUNICIPIO DE SAN JUAN		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-31		SAN JUAN									PARCELAS 342E-1, 342E-2, 342E-3, 342E-4, 342E-5, 342E-6 / MUNICIPIO DE SAN JUAN		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-32		SAN JUAN									PARCELA 343E-1 / PRHTA		RIO PUERTO NUEVO, CONTRATO 3
SPPUJ-1		SAN JUAN	\$0.00						Dec-23		PARCELA #201E-1 - DEPARTAMENTO DE TRANSPORTACION Y OBRAS PUBLICAS (PRHTA)	2,156.4377	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-2		SAN JUAN	\$0.00						Dec-23		PARCELAS #202E-1, 202E-2, 202E-3 Y 202E-4 - ELADTOP	10,136.7978	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-3		SAN JUAN	\$0.00						Dec-23		PARCELAS #204E-1, 204E-2 - ELVAEP	3,418.5622	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-4		SAN JUAN	\$1,649,800.00						10/30/2023		PARCELAS #205E-1, 205E-2, 205E-3 - MUNICIPIO DE SAN JUAN (COLISEO)	14,949.3880	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-5		SAN JUAN	\$172,000.00						2023		PARCELA #208E-1 - ECO-PRODUCTS MANUFACTURING OF PUERTO RICO, INC.	226.0015	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-6		SAN JUAN	\$0.00						Dec-23		PARCELAS #209E-1, 209E-3 - ELADTOP		RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-7		SAN JUAN	\$80,000.00						11/15/2022		PARCELA #210E-1 - SUCN, CARMELO HERNANDEZ MOLIERT Y SUCN, ALEJANDRINA MOLIERT	347.1438	RIO PUERTO NUEVO, CONTRATO 2
SPPUJ-8		SAN JUAN	\$0.00						Dec-23		PARCELA 207E-1, 2, 3 ELADTOP	3,731.4273	RIO PUERTO NUEVO, CONTRATO 2

\$4,190,080.72

METROS CUADRADOS 254,439.33

CUERDAS 64.74



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Estado Libre Asociado de Puerto Rico  
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CONTROL DE INUNDACIONES RIO SABANA, URB. EXTENSION ALAMAR EN LUQUILLO

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto
RSAB-001	120-025-191-31	LUQUILLO	\$90,000.00					FALJARDO	KEF 2010-0141		Parcela M-16 Enrique Rivera Lugo/Carmen Silva Quiñones	210.00	Río Sabana, Urb. Alamar
RSAB-002	120-025-191-32	LUQUILLO	\$73,000.00					FALJARDO	KEF 2010-0316		Parcela M-17 Mantuz de la Paz/Roberto Ramos Rosa	210.00	Río Sabana, Urb. Alamar
RSAB-003	120-025-191-33	LUQUILLO	\$100,000.00					FALJARDO	KEF 2010-0287		Parcela M-18 Gladys López Cruz	210.00	Río Sabana, Urb. Alamar
RSAB-004	120-025-191-34	LUQUILLO	\$70,000.00					FALJARDO	KEF 2010-0230		Parcela M-19 Maria del C. Vega/Gerardo M. Soto	210.00	Río Sabana, Urb. Alamar
RSAB-005	120-025-191-35	LUQUILLO	\$95,000.00					FALJARDO	KEF 2009-0126		Parcela M-20 Gladys Pinet Pizarro/Jesus Beritez Vasallo	210.00	Río Sabana, Urb. Alamar
RSAB-006	120-025-191-36	LUQUILLO	\$85,000.00					FALJARDO	KEF 2010-0231		Parcela M-21 Lucia Ortiz Davila	210.00	Río Sabana, Urb. Alamar
RSAB-007	120-025-191-37	LUQUILLO	\$80,000.00					FALJARDO	KEF 2009-0129		Parcela M-22 Nancy Avina Esquivil	210.00	Río Sabana, Urb. Alamar
RSAB-008	120-025-191-38	LUQUILLO	\$76,000.00					FALJARDO	KEF 2009-0125		Parcela M-23 Edil Lugo Berdecia	210.00	Río Sabana, Urb. Alamar
RSAB-009	120-025-191-39	LUQUILLO	\$145,000.00					FALJARDO	KEF 2010-0142		Parcela M-24 Ildeltonso Lugo Febrer/Carmen I. Berdecia	210.00	Río Sabana, Urb. Alamar

\$814,000.00

METROS CUADRADOS 1,890.00

CUERDAS 0.48

RESUMEN

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PROYECTO CONTROL DE INUNDACION RIO YAGUEZ

Código	Número de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m2	Proyecto	
RYA-001		MAYAGUEZ	\$110.00					MAYAGUEZ	2/8/1971	E70-837	TERRENO EN LA URB. LA RIVIERA EN MAYAGUEZ	3.10	RIO YAGUEZ	
RYA-002		MAYAGUEZ	\$250.00					MAYAGUEZ	11/29/1977	E74-1156	TERRENO EN EL BARRIO MAYAGUEZ ARRIBA EN MAYAGUEZ	157.16	RIO YAGUEZ	
RYA-003		MAYAGUEZ	\$12,418.00					MAYAGUEZ	2/25/1973	E74-1157	TERRENO EN EL BARRIO MAYAGUEZ ARRIBA EN MAYAGUEZ	266.00	RIO YAGUEZ	
RYA-004		MAYAGUEZ	\$9,800.00					MAYAGUEZ	1/15/1975	E74-1160	TERRENO EN EL BARRIO MAYAGUEZ ARRIBA EN MAYAGUEZ	120.00	RIO YAGUEZ	
RYA-005		MAYAGUEZ	\$9,700.00					MAYAGUEZ	3/19/1982	E-74-1161	TERRENO EN EL BARRIO MAYAGUEZ ARRIBA EN MAYAGUEZ	144.00	RIO YAGUEZ	
RYA-006		MAYAGUEZ	\$7,230.00	207	122	6189		MAYAGUEZ	6/12/1978	E77-570	TERRENO EN EL BARRIO MAYAGUEZ ARRIBA EN MAYAGUEZ	311.42	RIO YAGUEZ	
												METROS CUADRADOS	546.26	
												CUERDAS	0.14	
													\$22,578.00	

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PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + REPRESAS CERRILLOS Y PORTUGUES)

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha	Transacción	Numero Escritura	Descripción Corta	Cabida en m²	Cabida en Cads.	Porcentaje
BP-1	1.818.853	PONCE	25,981.32	704	247	3,660	17	PNCE II	05/08/82	05/08/82	7	BARRIO MARAGUEZ	5382.00	1.40	BUCANA-PORTUGUES
BP-2	1.196.13	PONCE	4,546.66	686	286	3,661	7	PNCE II	05/08/82	05/08/82	7	BARRIO MARAGUEZ	18,697.00	0.25	BUCANA-PORTUGUES
BP-3	4,546.66	PONCE	6,682	686	273	3,663	14	PNCE II	05/08/82	05/08/82	7	BARRIO MARAGUEZ	15,721.00	20.00	BUCANA-PORTUGUES
BP-4	64,530.41	PONCE	17,135.00	686	397	3,663	13	PNCE II	05/08/82	05/08/82	7	BARRIO MARAGUEZ	13,756.00	4.00	BUCANA-PORTUGUES
BP-5	10,000.00	PONCE	7,891.40	709	387	3,664	22	PNCE II	05/08/82	05/08/82	7	BARRIO MARAGUEZ CON CABIDA 54.674 CUERDAS	9,825.00	2.50	BUCANA-PORTUGUES
BP-6	71,050.00	PONCE	1,133	709	70	20,506	1	PNCE II	05/12/82	06/29/82	8	BARRIO MARAGUEZ	500.00	0.13	BUCANA-PORTUGUES
BP-7	25,250.00	PONCE	1,181	65	27	31,059	1	PNCE II	07/30/82	07/30/82	5	BARRIO MARAGUEZ	1,881.55	0.43	BUCANA-PORTUGUES
BP-8	25,270.00	PONCE	1,041	81	65	32,638	1	PNCE II	09/07/82	09/07/82	10	BARRIO MARAGUEZ NUM 12	331.52	0.08	BUCANA-PORTUGUES
BP-9	6,430.00	PONCE	1,187	214	81	27,918	1	PNCE II	09/03/82	09/03/82	12	BARRIO MARAGUEZ NUM 5	25,289.90	6.43	BUCANA-PORTUGUES
BP-10	49,800.00	PONCE	32,753	28	28	32,753	2	PNCE II	09/03/82	09/03/82	13	BARRIO MARAGUEZ 040-5	34,243.00	7.17	BUCANA-PORTUGUES
BP-11	9,280.00	PONCE	1,187	28	28	32,753	2	PNCE II	09/03/82	09/03/82	14	BARRIO MARAGUEZ	24,318.33	6.19	BUCANA-PORTUGUES
BP-12	1,187	PONCE	1,187	28	28	32,753	2	PNCE II	09/03/82	09/03/82	16	BARRIO MARAGUEZ	6,056.91	1.55	BUCANA-PORTUGUES
BP-13	1,187	PONCE	1,187	28	28	32,753	2	PNCE II	09/03/82	09/03/82	16	BARRIO MARAGUEZ	6,409.80	1.53	BUCANA-PORTUGUES
BP-14	28,100.00	PONCE	552	15	15	37,600	3	PNCE II	09/23/82	09/23/82	18	BARRIO MARAGUEZ NUM 2	1,012.37	0.26	BUCANA-PORTUGUES
BP-15	20,055.00	PONCE	86	86	86	37,796	2	PNCE II	09/23/82	09/23/82	18	BARRIO MARAGUEZ NUM 1	2,027.38	0.52	BUCANA-PORTUGUES
BP-16	46,350.00	PONCE	1,010	62	62	3,796	2	PNCE II	09/23/82	09/23/82	20	BARRIO MARAGUEZ NUM 3	990.36	0.25	BUCANA-PORTUGUES
BP-17	35,261.19	PONCE	1,210	62	62	6,206	1	PNCE II	09/23/82	09/23/82	21	BARRIO MARAGUEZ NUM 4	1,117.82	0.28	BUCANA-PORTUGUES
BP-18	10,407.67	PONCE	368	196	196	6,206	3	PNCE II	09/23/82	09/23/82	21	BARRIO MARAGUEZ NUM 5	325.85	0.08	BUCANA-PORTUGUES
BP-19	17,135.00	PONCE	552	245	245	6,427	2	PNCE II	09/23/82	09/23/82	21	BARRIO MARAGUEZ	2,246.59	0.57	BUCANA-PORTUGUES
BP-20	5,700.00	PONCE	713	147	147	6,427	1	PNCE II	09/23/82	09/23/82	22	BARRIO MARAGUEZ NUM 7	871.47	0.22	BUCANA-PORTUGUES
BP-21	4,633.00	PONCE	522	147	147	6,427	1	PNCE II	09/23/82	09/23/82	22	BARRIO MARAGUEZ NUM 4	907.11	0.23	BUCANA-PORTUGUES
BP-22	18,810.00	PONCE	709	157	157	18,810	1	PNCE II	10/02/82	10/02/82	22	BARRIO MARAGUEZ NUM 5	11,790.00	3.00	BUCANA-PORTUGUES
BP-23	15,181.72	PONCE	1,829	133	133	5,207	1	PNCE II	12/20/82	12/20/82	33	BARRIO MARAGUEZ	11,790.00	3.00	BUCANA-PORTUGUES
BP-24	19,305.00	PONCE	1,829	133	133	5,207	1	PNCE II	12/20/82	12/20/82	33	BARRIO MARAGUEZ	1,965.00	0.50	BUCANA-PORTUGUES
BP-25	15,300.00	PONCE	297	141	141	1,538	2	PNCE II	04/18/84	04/18/84	4	BARRIO MARAGUEZ NUM 13	20,185.68	5.14	BUCANA-PORTUGUES
BP-26	60,500.00	PONCE	289	126	126	15,403	1	PNCE II	08/14/84	08/14/84	15	BARRIO MARAGUEZ NUM 7	1,000.00	0.26	BUCANA-PORTUGUES
BP-27	26,080.00	PONCE	1,818	126	126	15,403	1	PNCE II	08/02/83	08/02/83	56	BARRIO MACHUENO ANIBA, PARCELA 08-5	35,002.77	9.16	BUCANA-PORTUGUES
BP-28	16,245.00	PONCE	1,818	126	126	15,403	1	PNCE II	08/02/83	08/02/83	56	BARRIO MACHUENO ANIBA, PARCELA 10-5	8,747.52	2.30	BUCANA-PORTUGUES
BP-29	58,300.00	PONCE	713	70	70	6,444	2	PNCE II	08/17/83	08/17/83	60	BARRIO MARAGUEZ	1,262.69	0.42	BUCANA-PORTUGUES
BP-30	18,810.00	PONCE	709	133	133	5,207	1	PNCE II	08/17/83	08/17/83	65	BARRIO MARAGUEZ	4,071.9	1.10	BUCANA-PORTUGUES
BP-31	15,181.72	PONCE	1,829	133	133	5,207	1	PNCE II	08/17/83	08/17/83	65	BARRIO MARAGUEZ	1,262.69	0.42	BUCANA-PORTUGUES
BP-32	19,305.00	PONCE	1,829	133	133	5,207	1	PNCE II	08/17/83	08/17/83	65	BARRIO MARAGUEZ	700.97	0.19	BUCANA-PORTUGUES
BP-33	15,300.00	PONCE	297	141	141	1,538	2	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	725.00	0.18	BUCANA-PORTUGUES
BP-34	60,500.00	PONCE	289	126	126	15,403	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	52,398.90	13.33	BUCANA-PORTUGUES
BP-35	26,080.00	PONCE	1,818	126	126	15,403	1	PNCE II	02/22/85	02/22/85	101	BO. MARAGUEZ PARCELA NUM. 22-1	7,861.00	2.00	BUCANA-PORTUGUES
BP-36	52,000.00	PONCE	232	97	97	10,568	5	PNCE II	11/09/84	11/09/84	99	BARRIO MARAGUEZ NUM. 003-3	725.00	0.18	BUCANA-PORTUGUES
BP-37	10,412	PNCE II	221	116	116	6,317	11	PNCE II	12/27/84	12/27/84	101	BARRIO MARAGUEZ NUM. 2(23)	52,398.90	13.33	BUCANA-PORTUGUES
BP-38	5,630	PNCE II	123	123	123	5,630	1	PNCE II	02/09/85	02/09/85	7	BARRIO MARAGUEZ NUM. 005-3	27,863.70	7.09	BUCANA-PORTUGUES
BP-39	10,412	PNCE II	221	116	116	6,317	11	PNCE II	02/22/85	02/22/85	9	BARRIO MARAGUEZ NUM 2	1,367.99	0.35	BUCANA-PORTUGUES
BP-40	4,445	PNCE II	38	38	38	4,445	1	PNCE II	4/26/1985	4/26/1985	108	BARRIO MARAGUEZ NUM. 3	19,828.07	5.04	BUCANA-PORTUGUES
BP-41	102,798.00	PNCE	554	554	554	4,445	1	PNCE I	04/20/87	04/20/87	115	BARRIO MARAGUEZ NUM. 2	1,369.65	0.35	BUCANA-PORTUGUES
BP-42	29,000.00	PNCE	744	167	167	4,445	1	PNCE I	04/20/87	04/20/87	115	BARRIO MARAGUEZ NUM. 3	2,892.58	0.69	BUCANA-PORTUGUES
BP-43	44,825.00	PNCE	615	95	95	43,625	1	PNCE I	6/9/1987	6/9/1987	11	BARRIO MARAGUEZ De la Vega del Rio	896.47	0.23	BUCANA-PORTUGUES
BP-44	21,850.00	PNCE	713	183	183	37,719	4	PNCE II	04/28/87	04/28/87	10	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	31,440.00	8.00	BUCANA-PORTUGUES
BP-45	30,000.00	PNCE	552	156	156	13,623	1	PNCE II	04/28/87	04/28/87	10	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-46	500,000.00	PNCE	929	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-47	25,500.00	PNCE	554	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-48	500,000.00	PNCE	929	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-49	44,000.00	PNCE	136	62	62	6,943	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-50	21,850.00	PNCE	713	183	183	37,719	4	PNCE II	04/28/87	04/28/87	10	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-51	30,000.00	PNCE	552	156	156	13,623	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-52	500,000.00	PNCE	929	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-53	25,500.00	PNCE	554	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-54	500,000.00	PNCE	929	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-55	25,500.00	PNCE	554	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	12,772.50	3.25	BUCANA-PORTUGUES
BP-56	500,000.00	PNCE	929	23	23	37,900	1	PNCE II	04/28/87	04/28/87	8	BARRIO MARAGUEZ NUM 2 del caso C-MI 400-A	529.54	0.13	BUCANA-PORTUGUES
BP-57	4,910.35	PNCE	547	41	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA NUM 43 L-1	165,825.08	42.19	BUCANA-PORTUGUES
BP-58	63,365-063-005-33-001	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA AT-1	6,230.19	1.59	BUCANA-PORTUGUES
BP-59	63,365-063-005-32-001	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA G	6,230.19	1.59	BUCANA-PORTUGUES
BP-60	63,365-063-005-34-000	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA H	6,230.19	1.59	BUCANA-PORTUGUES
BP-61	63,365-063-005-34-002	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA I	6,230.19	1.59	BUCANA-PORTUGUES
BP-62	63,365-063-005-34-002	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA J	6,230.19	1.59	BUCANA-PORTUGUES
BP-63	63,365-063-005-34-002	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA K	6,230.19	1.59	BUCANA-PORTUGUES
BP-64	63,365-063-005-34-002	PNCE	4,910.35	547	41	11,395	1	PNCE I	09/22/88	09/22/88	20	BARRIO MARAGUEZ PARCELA L	6,230.19	1.59	BUCANA-PORTUGUES
BP-65	63,365-063-005-34-002	PNCE	4,910.35	547	41</										

Estado Libre Asociado de Puerto Rico
Departamento de Recursos Naturales y Ambientales
Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + REPRESAS CERRILLOS Y PORTUGUES)

Table with columns: Parcel ID, Area (sq ft), Dimensions, Date, Description, and Status. Contains detailed land inventory data for various parcels in Bucana and Portugues areas.

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Departamento de Recursos Naturales y Ambientales
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PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + REPRESAS CERRILLOS Y PORTUGUES)

Table with columns: Parcel ID, Area, Type, Status, Location, and Value. Contains detailed land inventory data for the Bucana-Portugues project.

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Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION CANALES - REPRESAS CERRILLOS Y PORTUGUES

Table with columns: ID, Description, Area, Date, Status, etc. Contains detailed property records for the project, including parcel numbers, areas, and administrative status.

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Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + RESERVAS CERRILLOS Y PORTUGUES)

Table with columns: Parcel ID, Area, Value, Description, Status, etc. Contains detailed land inventory data for various parcels in Bucana and Portugues.

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Departamento de Recursos Naturales y Ambientales
Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + HERREAS CERRILLOS Y PORTUGUES)

Table with columns: Parcel ID, Area, Value, etc. Rows include parcels such as BP-408, BP-409, BP-410, BP-411, BP-412, BP-413, BP-414, BP-415, BP-416, BP-417, BP-418, BP-419, BP-420, BP-421, BP-422, BP-423, BP-424, BP-425, BP-426, BP-427, BP-428, BP-429, BP-430, BP-431, BP-432, BP-433, BP-434, BP-435, BP-436, BP-437, BP-438, BP-439, BP-440, BP-441, BP-442, BP-443, BP-444, BP-445, BP-446, BP-447, BP-448, BP-449, BP-450, BP-451, BP-452, BP-453, BP-454, BP-455, BP-456, BP-457, BP-458, BP-459, BP-460, BP-461, BP-462, BP-463, BP-464, BP-465, BP-466, BP-467, BP-468, BP-469.



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Inventario de Propiedades

PROYECTO CONTROL DE INUNDACION BUCANA-PORTUGUES (CANALES + REPRESAS CERRILLOS Y PORTUGUESI)

Table with columns: ID (e.g., BP-480), Description (e.g., PONCE), Area (e.g., 3,022.03), Elevation (e.g., 660), Date (e.g., 7/18/29), Location (e.g., PARCELA 2-35 C), and other details. Includes a summary row at the bottom with values like 15,601,572.41 and 96,4358 TRANSFERIR AL MAP.

15,601,572.41

16,002,781.03

375,101.03

96,4358 TRANSFERIR AL MAP

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
División de Bienes Inmuebles  
Inventario de Propiedades  
CORRECTOR ECOLÓGICO DE SAN JUAN

Código	Número de Casastro	Dueño	Municipio	Precio	Tono	Folio	Firma	Inscripción	Registro de la Propiedad	SI	Observación sobre la inscripción	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Proyecto
CE3J-1	087-000-006-48	Fidocomiso de Inmueble Silia Tulla (Silia Vicens)	San Juan	\$140,000.00	1,008	10	11,612	7ma	San Juan V	SI	Propiedad y embargo a favor de RG	30/12/2009	15	Urbaniz. Salar redondeo front. calle Ewerat (Urb. Monterey) Bo. Sabana Llana del Municipio de San Juan	1,300.00	Programa Corredor Ecológico de San Juan
CE3J-2	087-000-006-55	Fidocomiso de Inmueble Silia Tulla (Silia Vicens)	San Juan	\$210,000.00	316	211	13,257		San Juan V	No	Inscripción a nombre del Fidocomiso de Inmuebles Silia Tulla	30/12/2009	16	Urbaniz. Parcela A-1 en Bo. Sabana Llana, sitio Guarananí, Río Piedras	1,000.00	Programa Corredor Ecológico de San Juan
CE3J-3	087-000-006-58	Fidocomiso de Inmueble Silia Tulla (Silia Vicens)	San Juan	\$80,000.00								30/12/2009	17	Parcela A-2 en Bo. Sabana Llana, sitio Guarananí, Río Piedras	1,000.00	Programa Corredor Ecológico de San Juan
CE3J-4	087-000-006-59	Fidocomiso de Inmueble Silia Tulla (Silia Vicens)	San Juan	\$80,000.00	316	226	13,259		San Juan V	No	Inscripción a nombre del Fidocomiso de Inmuebles Silia Tulla	31/12/2009	18	Urbaniz. Parcela B en el Bo. Sabana Llana, sitio Guarananí, Río Piedras	2,830.16	Programa Corredor Ecológico de San Juan
CE3J-5	087-025-488-02-000	Rodrigo Vivesuel	San Juan	\$80,000.00	1,962	113	24,555	4ta	San Juan V	SI	Propiedad en garantía a favor de Silia Tulla (Silia Vicens)	09/29/2009	14	Parcela B, Sabana Llana Remanente Bo. Sabana Llana	4,858.80	Programa Corredor Ecológico de San Juan
CE3J-6	087-026-898-08	Alvaro de Parroy	Río Piedras	\$656,000.00								09/29/2009	KAC 07-2489	Parcela B, Sabana Llana	4,858.80	Programa Corredor Ecológico de San Juan
CE3J-7	087-033-664-05-000	Maria del Pino, Inc	San Juan	\$450,000.00								10/06/09	19	Urb. Monterey 428 (2do. Alred Management Group)	3,840.54	Programa Corredor Ecológico de San Juan
CE3J-8	087-042-638-11	Jose Rafael Capó	San Juan	\$250,000.00								02/19/2011	KEF2011-0300	Ciudad de Leonora	3,830.92	Programa Corredor Ecológico de San Juan
CE3J-9	087-042-638-09	Celia de Leonora Gomez	San Juan	\$273,000.00								02/19/2011	19	Bo. Sabana Llana, Parcela B	3,485.11	Programa Corredor Ecológico de San Juan
CE3J-10	087-042-638-09	Ramón Celedón López de Victoria	San Juan	\$140,000.00								30/12/2009	15	Rancho López de Victoria Lote #44	1,300.00	Programa Corredor Ecológico de San Juan
CE3J-11	087-043-670-07-000	Victoria Ruth E. Rozado	San Juan	\$140,000.00												
CE3J-12	115-064-433-08-001	Stella Investment Developer, Inc.	Río Piedras	\$258,445.83						SI		27/03/2012	KAC 09-2803	Stella Investment, Inc./Monterey Villa Develop., Inc.	4,005.00	Programa Corredor Ecológico de San Juan
CE3J-13	087-092-227-01-802	Administración de Terrenos	San Juan	\$155,000.00	235	161	7,689		San Juan II	No	Aprobación presentación de Compraventa del DRNA a Adm. Terrenos	27/08/2015	14	Barrio Cuyú/ Alto, Sector Río Piedras	4,295.39	Arborium de Cuyú
CE3J-14	087-043-019-39-000	Eric René Díaz Cuyú	San Juan	\$591,000.00	730	182	29,467		San Juan V			2007	KEF 2007-0442	Lote 51 - Urb. Monterey, Calle Ewerat, Barrio Sabana Llana	4,164.36	Programa Corredor Ecológico de San Juan
CE3J-15	087-033-668-61-000	Eric René Díaz Cuyú	San Juan	\$326,000.00	730	151	29,493		San Juan V			2007	KEF 2007-0443	Lote 50 - Urb. Monterey, Calle Ewerat, Barrio Sabana Llana	1,872.50	Programa Corredor Ecológico de San Juan

MÉTROS CUADRADOS 117,859.46

CUERPOS 29.98

CESU-1

CESU-1

Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades  
**CORREDOR ECOLOGICO DEL NORESTE**

Código	Número de Catastro	Municipio	Tributariedad	Precio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Carta	Cabida en m2	Proyecto
CEN-1		LUQUILLO		\$ 890,000.00			5,649		FALJARDO	10/12/2008	34	Finca San Miguel II Propiedad 1 Propiedad 2 Propiedad 3	117,522.5100 37,338.7500 65,164.4754	Corredor Ecológico del Noroeste
CEN-2		LUQUILLO		\$ 770,000.00			5,650		FALJARDO	10/12/2008	35	Finca San Miguel III Propiedad 1 Propiedad 2 Propiedad 3	85,458.8000 101,758.5000 81,162.7600	Corredor Ecológico del Noroeste
CEN-3		LUQUILLO		11,150,000.00			5,715		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 1)	351,717.2000	Corredor Ecológico del Noroeste
CEN-4		LUQUILLO					5,903		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 2)	86,458.8000	Corredor Ecológico del Noroeste
CEN-5		LUQUILLO					5,904		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 3)	101,758.5000	Corredor Ecológico del Noroeste
CEN-6		LUQUILLO					5,905		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 4)	81,162.7600	Corredor Ecológico del Noroeste
CEN-7		LUQUILLO					5,906		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 5)	71,030.1298	Corredor Ecológico del Noroeste
CEN-8		LUQUILLO					5,907		FALJARDO	14/07/2010	6	Finca San Miguel III (Propiedad 6)	80,691.0122	Corredor Ecológico del Noroeste
CEN-9		LUQUILLO		8,500,000.00			5,715		FALJARDO	14/07/2010	5	Finca San Miguel III (Parcela A)	39,854.7832	Corredor Ecológico del Noroeste
CEN-10		LUQUILLO		4,462,000.00					FALJARDO	31/08/2007	25	Finca San Miguel I	1,036,737.9138	Corredor Ecológico del Noroeste
CEN-11	121-000-003-01-000	FALJARDO		2,590,356.00					FALJARDO	20/05/2013	38	Dos Manes - Parcela 1	310,183.8280	Corredor Ecológico del Noroeste
CEN-12	121-000-003-02-901	LUQUILLO		908,644.00			249		FALJARDO	10/04/15	30	Dos Manes - Parcela 2	43,483.8890	Corredor Ecológico del Noroeste
CEN-13	121-000-005-04-018	LUQUILLO		24,000.00			28		FALJARDO	10/04/15	30	Oro #3977 - 24.28 cuerdas	58,423.0131	Corredor Ecológico del Noroeste
CEN-14	120-000-005-04-000	LUQUILLO		170,000.00			109		FALJARDO	10/04/15	29	Oro #1730 - 25.53 cuerdas	100,343.1120	Corredor Ecológico del Noroeste

\$32,456,000.00

METROS CUADRADOS  
CUERDAS

2,629,890.7335  
669.1153



# DESPERDICIOS SÓLIDOS



Estado Libre Asociado de Puerto Rico  
Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

AUTORIDAD DE DESPERDICIOS SÓLIDOS

Código	Número de Catastro	Municipio	Preio	Tomo	Folio	Finca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Estructura propia (P) o alquilada (A)	Terreno propio (P), alquilado (A), MUN (M)	Cabida en cuerdas	Cabida en m <sup>2</sup>	Observaciones
ADS-1		CIDRA									BARRIO ARENAS, PR-794, KM. 2.7	P	P	3.4100	13,401.30	Mini Estación de Trabordo - Termino con facilidades. Parte de las facilidades son utilizadas por el Municipio de Cidra para clasificación de metales. Facilidades en desuso por la ADS.
ADS-2		MOROVIS									BARRIO FRANQUEZ, PR-654, KM. 1.1	P	P	3.3100	13,008.30	Mini Estación de Trabordo - Termino, Oficina, Estacionamiento - Facilidades en desuso y destruidas, se observa depósito de basura dentro de las facilidades.
ADS-3		HORMIGUEROS									BARRIO JAQUITA, PR-345, KM. 0.8	P	P	2.8690	11,259.45	Material recovery Facility - Termino, Oficina, Estacionamiento. Estas facilidades aunque están en desuso tienen maquinaria y una estructura en condiciones utilizables.
ADS-4		SAN GERMAN									BARRIO GUAMA, PR-385, KM. 3.3			1.1883	4,682.18	Mini Estación de Trabordo - Termino, Oficina, Estacionamiento - un proveedor.
ADS-5		QUEBRADILLAS									BARRIO TERRANOVA, PR-485 CALLE LA MEIA FINAL	P	P	2.9911	11,788.48	Mini Estación de Trabordo - Termino, Oficina, Estacionamiento. Estas facilidades se encuentran totalmente abandonadas. Municipio.
ADS-6		LARES									BARRIO CALELIONES, PR-453, KM 1.2 (Int)	P	P	3.4600	13,897.80	Las facilidades se encuentran totalmente abandonadas. Municipio.
ADS-7		VILLALBA									BARRIO TOA VACA, PR-150, KM 2.2	P	P	10.9991	43,210.74	Mini Estación de Trabordo - Termino, Oficina, Estacionamiento. Estas facilidades no pudieron ser evaluadas debido a que la entrada se encuentra obstruida con basura y escombros. En desuso.
ADS-8		JAYUYA									BARRIO LA PICA, PR-140, KM. 1.1	P	P	7.1598	28,114.43	Mini Estación de Trabordo - Termino, Oficina y Estacionamiento. Facilidades abandonadas con material de reciclaje de plástico y cartón. Municipio en uso para almacenamiento de reciclaje.
ADS-9	063-033-093-23	SAN JUAN									PLAZA BARBOSA 4305, AVE BARBOSA HATO REY	P	P	16.9740	66,707.82	Estación de Trabordo. Pendiente verificar si hay contrato vigente.
ADS-10		AGUADILLA									PR-10, KM 2.3, BARRIO ARENALES	P	P	2.4796	9,729.11	Mini Estación de Trabordo. En desuso.
ADS-11		COMERIO									PR-775, KM. 1.3, BARRIO PIÑAS	P	M	2.4652	9,689.24	Mini Estación de Trabordo. En desuso.
ADS-12		SAN SEBASTIAN									PR-119, KM. 36.7, BARRIO CALABAZAS	P	P	21.2901	83,670.09	Planta de Composta - Operación y Mantenimiento Caribbean Composting (hasta 2025)
ADS-13		ARECIBO									PR-681, KM. 4.2, BARRIO ISLOTE					Material Recovery Facility
ADS-14	010-048-046-02	HATILLO									Carr. PR-2, frente al Cementerio Municipal	Fomento	Fomento			Material Recovery Facility - desuso
ADS-15	281-080-046-11	HUMACAO									Carr. PR-3, Puma Santiago	Fomento	Fomento			Material Recovery Facility - desuso
ADS-16		LAS MARIAS									PR-119, KM. 21.7, BARRIO FURNAS	P	P	1.6790	6,594.54	Mini Estación de Trabordo. Pendiente verificar si hay contrato vigente con el Municipio.
ADS-17		MARCAO									PR-105, KM. 27.9, BARRIO PUEBLO NUEVO	P	P	5.3898	21,181.91	Mini Estación de Trabordo
ADS-18		MAJUBO									PR-759, KM. 2.3, BARRIO PALO SECO	P	P	5.2200	20,514.60	Mini Estación de Trabordo. Pendiente verificar si hay contrato vigente con el Municipio.
ADS-19		SAN JUAN									MARGINAL AVE, VENEDY, BARRIO HATO REY NORTE, SECTOR BECHARA	P	A	5.0000	19,650.00	Estación de Trabordo. Contrato con EC Waste
ADS-20		GUAYNILLA									PR-383, KM. 0.3, BARRIO MAGAS	P	P	2.4250	9,590.25	Material Recovery Facility y Planta de Vidrio. En desuso. Pendiente verificar si hay contrato vigente con el Municipio.
ADS-21		AIBONITO									PR-162, KM. 0.7, BARRIO CUVON II	P	P	19.4664	76,502.95	Vendedora?

Estado Libre Asociado de Puerto Rico  
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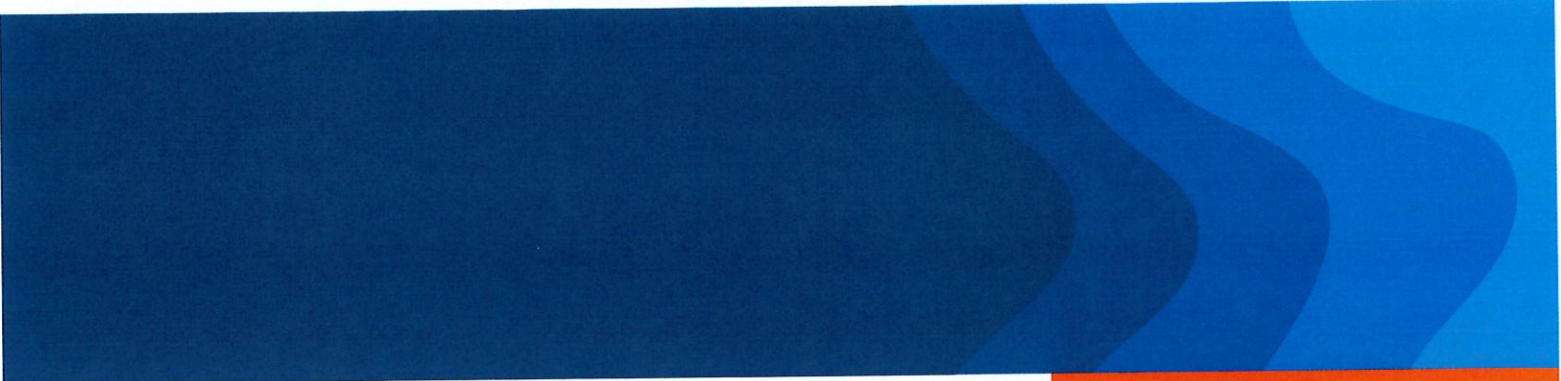
AUTORIDAD DE DESPERDICIOS SÓLIDOS

Código	Numero de Catastro	Municipio	Precio	Tomo	Folio	Fiscal	Inscripción	Registro de la Propiedad	Fecha Transacción	Numero Escritura	Descripción Corta	Estructura propia (P) o alquilada (A)	Terreno propio (P), alquilado (A), MUN (M)	Cabida en cuerdas	Cabida en m <sup>2</sup>	Observaciones
ADS-22		SAN GERMAN									PR-362, KM. 3.3, BARRIO GUAYAMA	P	P	1.1883	4,682.16	Mini Estación de Trabajo - abandonada
ADS-23	087-031-851-08; 087-031-851-09; 087-031-851-09	SAN JUAN									CARR. 8838 KM. 6.3, SECTOR EL CINCO	P	P	6.6689	25,414.97	Edificio de Agencias Ambientales y Estacionamiento Múltiples 2 Camiones Compactadores de Basura. <b>Verificar si fueron rubricados.</b>
ADS-24		TOA BAJA														
ADS-25		TOA BAJA	277,288.52	473	95	26,084		TOA BAJA	07/02/97	12	LOT E A - Barro Media Luna			37,2220	146,321.69	Compraventa a la Autoridad de Tierras
ADS-26		TOA BAJA		473	100	26,085		TOA BAJA	07/02/97	12	Pedro para uso publico			2,5630	10,072.46	Dedicado a uso publico
ADS-27		TOA BAJA									Planta de Recuperación Material Barro Candelaria, PR-4665, km 2.4 (Planta de composta)					No tenemos documentos de esta facilidad. <b>Pendiente verificar si hay contrato vigente con el Municipio.</b>
ADS-28	199-000-006-33	CAGUAS									Terrero que ubica en el Barrio Baritas					

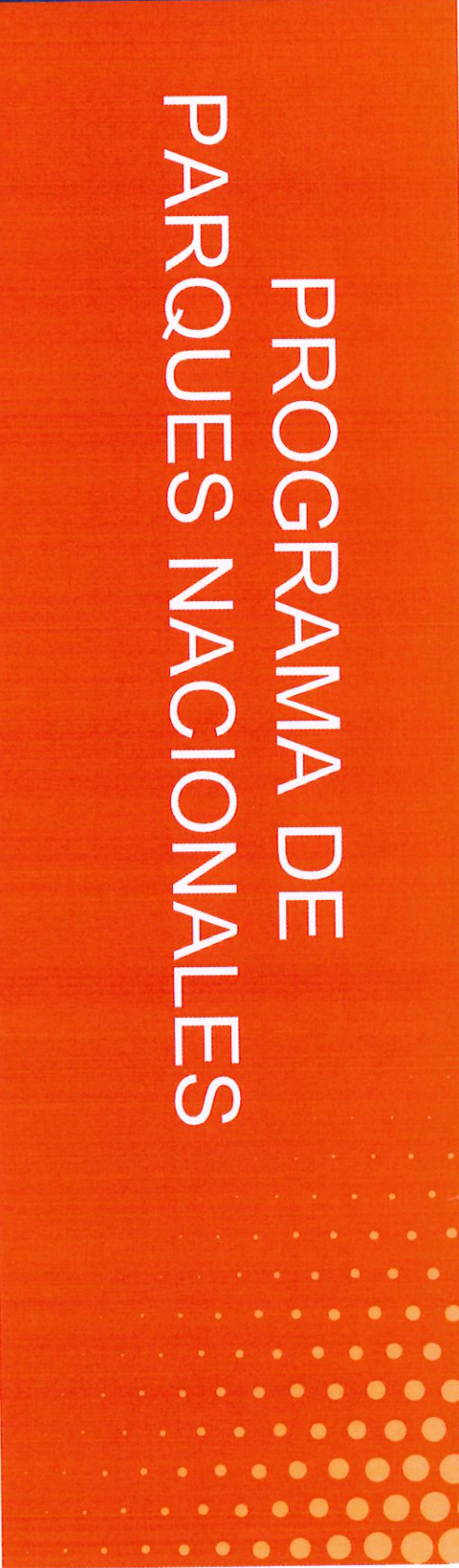
\$ 277,288.52

METROS CUADRADOS  
CUERDAS

649,281.45  
162.21



PROGRAMA DE  
PARQUES NACIONALES



BALNEARIOS, AREAS RECREATIVAS Y PROPIEDADES - PROGRAMA DE PARQUES NACIONALES

Código	Número de Catastro	Municipio	Tiitudad	Precio	Tomo	Folio	Fisca	Inscripción	Registro de la Propiedad	Fecha Transacción	Número Escritura	Descripción Corta	Cabida en m <sup>2</sup>	Cabida en eds.	PROGRAMA, LUGAR	Observaciones
PN-001		CABO ROJO			34	148	604					BALNEARIO Y CENTRO VACACIONAL BOQUERON - BARRIO BOQUERON			\$331,975.81 \$350,000.00 \$1,172,500.00 \$1,844,475.81	
PN-002		MARICAO										CENTRO VACACIONAL MONTE DEL ESTADIO - BARRIO MARICAO ARFUERA E INDIERO FINAS	323,341.04	82.27	\$512,478.69 \$325,000.00 \$897,478.69	
PN-003		HUIMACAO										EDIFICIO 3 - SANTA ANA WASHINGTON	14,281.33	3.66	\$709,294.00	
												BALNEARIO/CENTRO VACACIONAL PUNTA SANTIAGO	245,599.81	62.48	\$400,000.00 \$1,109,294.00 \$113,100.00 \$148,000.00 \$344,845.00 \$805,945.00	
PN-004		ANASCO			29	168	1					BALNEARIO TRES HERMANOS - PREDIO AL SUR DE LA PR-115, KM 4.6, BARRIO HATILLO	12,213.72	3.11	\$296,000.00 \$862,500.00 \$350,000.00 \$1,608,500.00 \$467,448.79 \$780,194.00 \$1,237,632.79	Contrato de Operación con el Municipio de Anasco por un periodo de 15 años - Ver expediente PN-004
PN-005		ARROYO										BALNEARIO/CENTRO VACACIONAL PUNTA GUILARTE - BARRIO PALMAS			\$892,500.00 \$350,000.00 \$1,608,500.00 \$467,448.79 \$780,194.00 \$1,237,632.79	
PN-006		BAYAMON										PARQUE JULIO ENRIQUE MONAGAS			\$467,448.79 \$780,194.00 \$1,237,632.79	
PN-007		TOA BAJA										PARQUE ISLA DE CABRAS			\$1,000,000.00	Transferida la Operación al Municipio de Toa Baja 31marzo2022 (5 años -ver acuerdo en el expediente)
PN-008		SAN JUAN			9	45	96					PARQUE LUIS MUÑOZ RIVERA	1,846.60		\$352,500.00	
PN-009		SAN JUAN										PARQUE ESTATUA DE LA LIBERTAD - CONDADO	1,198.58		\$397,288.00	
PN-010		SAN JUAN										PARQUE LAS NERIDAS BARRIO SANTIAGO NORTE	90,995.00	15.00	\$800,000.00 \$1,974,288.50 \$346,282.00	
PN-011		CAMUY										PARQUE LAS CAVERNAS			\$1,974,288.50	
PN-012		MAVAGUIEZ										PARQUE ZOOLOGICO DE PUERTO RICO			\$346,282.00	
PN-013		DORADO										BALNEARIO MANUEL "MOLOT" MORALES			\$578,155.00	Transferida la Operación al Municipio de Toa Baja 31marzo2022 (5 años -ver acuerdo en el expediente)
PN-014		TOA BAJA										BALNEARIO PUNTA SALINAS			\$1,700,000.00	
PN-015	018-000-009-12	VEGA ALTA			17	192				8/ULUOT/1990	9	BALNEARIO CERRO GORDO	339,438.38	66.35	\$206,147.00 \$1,506,147.00 \$402,619.00 \$142,000.00 \$544,619.00 \$813,615.00	
PN-016		GUANICA										BALNEARIO CAÑA GORDA - BARRIOS GUANICA BARRIO BAJA Y BARRIO ALTA			\$402,619.00 \$142,000.00 \$544,619.00 \$813,615.00	
PN-017		LUQUILLO										BALNEARIO LA MONSERRATE			\$803,682.00	
PN-018		FALARDO										BALNEARIO SEVEN SEAS - BARRIO LAS CABEZAS	852,503.76	216.90	\$517,650.00	Transferida la Operación al Municipio de Falardo (5 años, renovable 2 terminos adicionales hasta un max de 15 años - ver acuerdo en el expediente)
PN-019		VEQUES										BALNEARIO SUN BAY - BARRIO PUERTO REAL	4,657,422.20	1,184.97	\$1,984,509.90 \$2,257,108.30	Transferida la Operación al Municipio de Veques (5 años, renovable 2 terminos adicionales hasta un max de 15 años - ver acuerdo en el expediente)
PN-020		SAN JUAN										PARQUE LINEAL ENRIQUE MARTI COLL			\$2,257,108.30	
PN-021		AGUAS BUENAS										PARQUE LA CHARCA - BARRIO MULAS AL SUR DE LA PR-174, KM 19.1	19,337.57	4.92	\$1,984,509.90	
PN-022		AGUADA										PREDIO DE TERRENO - BARRIO GUAYABO			\$1,984,509.90	
PN-023		ASUQUILLA										PREDIO EN BASE RAMAY	47,231.62	12.02	\$1,984,509.90	







# ARRENDAMIENTOS



Departamento de Recursos Naturales y Ambientales  
Inventario de Propiedades

ARRENDAMIENTOS

Código	Numero de Contrato	Municipio	Dueño / Administrador	Cantón (anual)	Cantón (mensual)	Uso	Fecha de otorgamiento	Fecha de vencimiento	Descripción corta	Cabida en m²	Comentarios	
ARR-1	2024-000024	ARECIBO	Autoridad de Edificios Públicos	\$ 106,000.00	\$ 8,833.33	Oficina Regional de Arecibo	1-Jul-24	30-Jun-25	Centro Gubernamental Arecibo	247.28	CONTRATO NUEVO FIRMADO	2,661.72 p2
ARR-2	2006-000624	LOITZA	Compañía de Comercio y Exportación	4,070.04		Unidad Marítima de Píloros	1-Jun-05	31-May-11	Facilidades en Píloros para la Unidad Marítima del DRNA	370.00		3,994 ft²
ARR-3	2010-000323 / 2010-001635	PONCE	Compañía de Comercio y Exportación	58,624.56		Oficina Regional DRNA	1-Jul-10	6/31/2011	Centro Regional de Distribución de Perce	364.55		0,4317 cuerdas
ARR-4	069-00-000280	SAN JUAN	Autoridad de las Puertas	12.00		Hangar Avión del DRNA	1-Nov-00	10-Nov-05	Terreno dentro del Aeropuerto de Isla Grande	1,688.87		16,3200 cuerdas
ARR-5		VEGA BAJA	Administración de Terrenos	1.00		Reserva Natural Laguna Toniguero	29-Jul-92	19-Jul-97	Barrio Algarrobo, Reserva Natural Toniguero	64,144.79		
ARR-6		PONCE	Administración de Terrenos	5,424.54		Disposal Area	1-Ago-82	1-Ago-97	Barrio Nuchual, "Disposal Area" para las obras de la Sección 7 del Canal Fontajón	79,419.05	Terreno devuelto a la Administración de Terrenos	
ARR-7		CAGUAS	Administración de Terrenos	1.00		Fisca Modelo Producción Madera	19-Ago-82	1-Jun-92	Barrio Barico	711,330.00		181 CUERDAS
ARR-8		HUIMACAO	Administración de Terrenos	10,000.00		Reserva Natural	15-Jul-84	15-Jul-14	Parcela de 7 Terreno que comprenden la Finca Matery y Bosque de Percepsura, parte de la Reserva Natural El Pantano, Bosque Percepsurus y Jaburas Matery y Santa Teresa	4,589,094.93		1,667.29
ARR-9		ARECIBO	Autoridad de Tierras de Puerto Rico (Departamento de Agricultura)	\$ 5,000.00		Reserva Natural Cero Turrones	oculre 1988	oculre 2007	Cerro Turrones - Cerpio de Utilificio	16,530,287.40		4,206.18 cuerdas
ARR-10		YAUCCO	Autoridad de Energía Eléctrica	2,566.00		Rampa Recreativa Embalse Luchetti	8-abr-15	8-abr-2030	Barrio Naranjo	15,721.80		4 cuerdas
ARR-11	2023-000064	HUIMACAO	Identipet Corporation	73,164.80	6,097.06	Oficina Regional de Humacao	10/17/2022	06/30/27	Región de Humacao, Edif. Boulevard Plaza Office, Boulevard del Río, Rmnl 3, Humacao, PR	531.03	Se tramita Emenda B para pago de arrendamiento 2024-2025 (Pendiente Acurtos Locales)	5,716ft²
ARR-12	2023-000096	MAYAGUEZ	Utenymar Corporation	117,364.96	9,782.02	Oficina Regional de Mayaguez	22-abr-2022	30-Jun-32	Región de Mayaguez, Homigueras Plaza Monumental Shopping Center, Bo. Pueblo, Carr. 344 Km. 0.1, Homigueras, P.R. 00950	908.80	Se tramita Emenda B para pago de arrendamiento 2024-2025 (Pendiente Acurtos Locales)	9,782.2 p/c
ARR-13	2024-000168	AGUADILLA	Municipio de Aguadilla	36,000.00	3,000.00	Oficina Regional de Aguadilla	31-ago-2023	30-Jun-24	Región de Aguadilla, Carretera Nlm. 2, Bo. Carmal Alto, Aguadilla, P.R.	225.75	CONTRATO NUEVO FIRMADO	2,430 p/c
ARR-14	13304-000632	ADJUNTAS	DRNA	160,000.00		Bosque del Pueblo	3/6/2004	03/03/19	Acuerdo de Compañía del Bosque Estatal del Pueblo, Adjuntas entre el Taller de Arte y Cultura de Adjuntas y el DRNA	775.44		8,346.8 ft²
ARR-15		SAN JUAN	Autoridad de los Puertos	21,337.08		Hangar Avión del DRNA	16-Dic-2016	16-Dic-2021	Reserva de Arrendamiento - Aeropuerto Fernando L. Ribas Dominicci	761.21		8,139.6 ft²
ARR-16	431-000-005-02	PENUELAS	Departamento de Recursos Naturales y Ambientales	\$0.00		Luz de Ayuda a la Navegación (ATON)	7/29/2019		US Coast Guard - Contrato de arrendamiento en Capó María Lampa (OTCS94-754, -759/778). Este acuerdo es idéntico desde el 1/00/17/1999	37.16		400 ft²
ARR-17	313-00-007-44	YAUCCO	Autoridad de Energía Eléctrica	\$2,566.00		Area Recreativa Luchetti	2015	2030	Contrato de Arrendamiento para las Facilidades de Pesca Recreativa del DRNA en el Embalse Luchetti	15,720.00		4 cuerdas
ARR-18		HUIMACAO	Autoridad de Tierras de Puerto Rico	\$1.00		Reserva Natural Etnari Achilla - Humacao	21-Nov-84	21-Nov-09	Echitura #13 de Arrendamiento			467.3104 cuerdas
ARR-19	2023-000033-A	GUAYAMA	Junta Local de Guayama de la Asociación de Muestras	\$42,000.00		Oficina Regional de Guayama	18-Sep-23	30-Jun-27	Carretera #3 Km. 134.2, Urb. Algarrobo, Avenida Las Ventanas, ubicada en el Desarrollo Nlco conocido como Distrito de Cienas, Tecnología e Investigación de Puerto Rico, Barrio Monasterio del Municipio de San Juan		Se tramita Emenda B para pago de arrendamiento 2024-2025	3,900 p/c
ARR-20	2024-000699	SAN JUAN	Punto Rico Science, Technology and Research Trust	\$1,242,897.00	\$24,010.38 PR	Laboratorio de Investigaciones Ambientales de	1-Jul-24	30-Jun-25	Edificio #1, Suite 2, Las Américas Commercial Park, Carr. PR-2, Km. 80.6, Bo. Hato Abajo, Marginal Ave, San Pedro de 844	1,015.99	Se tramita Emenda A para pago de arrendamiento 2024-2025 (pendiente)	10,936 p/c
ARR-21	2025-000001	PONCE	CAPIRI, LLC (Mullaz Holding, Inc.)	\$180,250.00	\$3,500.00 Vigentes	Unidad Marítima y Terreno del Cuerpo de Vigantes	1-Jul-24	30-Jun-29	Edificio #1, Suite 2, Las Américas Commercial Park, Carr. PR-2, Km. 80.6, Bo. Hato Abajo, Marginal Ave, San Pedro de 844	280.13	CONTRATO NUEVO FIRMADO (Acurtos Locales)	2,800 P/C
ARR-22	2024-000655	ARECIBO	ISRAEL LLC	\$ 56,400.00	\$ 4,700.00	Oficina Regional de Arecibo - JCA	20-Sep-23	30-Jun-24	Carretera PR-2, Km. 80.6, Bo. Hato Abajo, Marginal Ave, San Pedro de 844		CONTRATO NUEVO FIRMADO	3,646 p/c
ARR-23	2024-000085	SAN JUAN	DRNA - EDIFICIO DR. CRUZ A. MATOS	\$50,000.00	\$10,000.00	Junta Reglamentada de Servicio Publico	4-Mar-24	30-Jun-26	Carr. 8838, Km. 6.3, Sector El Cinco, Río Piedras, PR	696.77	Incluye 56 espacios de estacionamiento	7,500 P/C
ARR-24	HSBR/7419-LINC14	CABO ROJO	DRNA - BALNEARIO DE BOUQUERON	\$94,000.00		US Custom Border					No se para arrendamiento a cambio el DRNA de condiciones hasta un top de \$99,696.00	026 acres
ARR-25	2017-000031	CEIBA	Autoridad para el Desarrollo de Recursos Rurales	\$8,308.00		Cuerpo de Vigantes	30-dic-2016	30-dic-2021			Se tramita Emenda B para pago de arrendamiento 2024-2025 (Pendiente Acurtos Locales)	
ARR-26		SAN JUAN	DRNA - EDIFICIO DR. CRUZ A. MATOS			Oficina Regional de DTOP					Se tramita Emenda B para pago de arrendamiento 2024-2025 (Pendiente Acurtos Locales)	

**Departamento de Recursos Naturales y Ambientales**  
**Inventario de Propiedades**

**ARRENDAMIENTOS**

Código	Numero de Contrato	Municipio	Duño / Administrador	Canon (anual)	Canon (mensual)	Uso	Fecha de otorgamiento	Fecha de vencimiento	Descripción Corta	Cabida en m²	Comentarios
ARR-27	2024-00151	CAHO ROJO	DRNA - BALNEARIO DE BOQUERON		\$3.000,00	Municipio de Cabo Rojo	30abr-2024	30abr-2030	Carr. PR 101, Ave. Parque Nacional, Cabo Rojo, PR		Edificios, casita de entrada, edificio antiguo catedral, edificio Mir en Barrera, area bajo techo Paraje, 4 cabañas de balneario, ventas y voladoras y ventas no protegidas por la reserva natural. NO incluye las villas ni las cabalías.

\$ 2.123.709,99

METROS CUADRADOS

22.011,655,89

CUERDAS

5.602,36

Oficinas Regionales DRNA

Otras Oficinas del DRNA

Areas o estructuras del DRNA arrendadas



PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA
		FY25								
		Final								
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales	
	008-E7140: Prop Mueble > de 25,000	-	4,710	-	-	-	-	-	-	4,710
	<b>C009: Amortización de la Deuda</b>	-	7,077	-	-	-	-	-	-	7,077
	009-E8990: Pago relacionado deuda pública - no clasificados	-	7,077	-	-	-	-	-	-	7,077
	<b>C010: Materiales y Suministros</b>	7	-	-	-	-	3	-	-	10
	010-E4012: Materiales y Efectos de Oficina	7	-	-	-	-	3	-	-	10
	<b>C011: Compra de Equipo</b>	15	-	-	-	-	-	-	-	15
	011-E5050: Equipo de Oficina	10	-	-	-	-	-	-	-	10
	011-E5060: Equipo de casa	5	-	-	-	-	-	-	-	5
	<b>C012: Anuncios y Pautas en Medios</b>	3	-	-	-	-	-	-	-	3
	012-E2010: Anuncios y Avisos Públicos	3	-	-	-	-	-	-	-	3
	<b>C014: Aportaciones a Entidades no Gubernamentales</b>	517	-	-	-	-	-	-	-	517
	014-E6390: Otras compensaciones - no clasificadas	517	-	-	-	-	-	-	-	517
	<b>C030: Plan de Pensiones (PayGo)</b>	26,415	-	-	-	-	-	-	-	26,415
	030-E7003: Pensiones del ERS	26,415	-	-	-	-	-	-	-	26,415
	<b>C082: Asignación Pareo de Fondos Federales</b>	3,000	-	-	-	-	-	-	-	3,000
	082-E9982: Pareo de fondos federales	3,000	-	-	-	-	-	-	-	3,000
	Total de Gastos	68,931	12,596	-	-	-	18	-	-	81,545
<b>P1068: Laboratorio de Investigaciones Ambientales</b>										
	<b>C001: Nómina y Costos Relacionados</b>	300	-	-	-	-	-	-	-	300
	001-E1110: Sueldos; puestos regulares	248	-	-	-	-	-	-	-	248
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	13	-	-	-	-	-	-	-	13
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	12	-	-	-	-	-	-	-	12
	001-E6410: Contribución al Seguro Social Federal	22	-	-	-	-	-	-	-	22
	001-E6420: Contribución al Medicare	5	-	-	-	-	-	-	-	5
	<b>C003: Servicios Comprados</b>	496	-	-	-	-	-	-	-	496
	003-E2880: Primas de fianzas de fidelidad	396	-	-	-	-	-	-	-	396
	003-E2980: Servicios Comprados no Clasificados	100	-	-	-	-	-	-	-	100
	<b>C010: Materiales y Suministros</b>	25	-	-	-	-	-	-	-	25
	010-E4132: Efectos de Laboratorios	25	-	-	-	-	-	-	-	25
	Total de Gastos	821	-	-	-	-	-	-	-	821
<b>P1071: Control de la Contaminación por Ruidos</b>										
	<b>C001: Nómina y Costos Relacionados</b>	400	-	-	-	-	-	-	-	400
	001-E1110: Sueldos; puestos regulares	358	-	-	-	-	-	-	-	358
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	11	-	-	-	-	-	-	-	11
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	9	-	-	-	-	-	-	-	9
	001-E6410: Contribución al Seguro Social Federal	22	-	-	-	-	-	-	-	22
	<b>C010: Materiales y Suministros</b>	28	-	-	-	-	-	-	-	28
	010-E4152: Ropa y Materiales para Ropa	5	-	-	-	-	-	-	-	5
	010-E4214: Materiales y Efectos de Seguridad	5	-	-	-	-	-	-	-	5
	010-E4992: Materiales, Suministros y Piezas No Clasificados	18	-	-	-	-	-	-	-	18
	Total de Gastos	428	-	-	-	-	-	-	-	428
<b>P1072: Mejoramiento de la Calidad del Agua</b>										
	<b>C001: Nómina y Costos Relacionados</b>	59	-	-	-	-	3,831	-	-	3,890

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA	
		FY25									
		Final									
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	001-E1110: Sueldos; puestos regulares	27	-	-	-	-	3,305	-	-	-	3,332
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	5	-	-	-	-	119	-	-	-	124
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	17	-	-	-	-	158	-	-	-	175
	001-E6410: Contribución al Seguro Social Federal	9	-	-	-	-	201	-	-	-	210
	001-E6420: Contribución al Medicare	1	-	-	-	-	48	-	-	-	49
	<b>C003: Servicios Comprados</b>	-	1,000	-	-	-	117	-	-	-	1,117
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	1,000	-	-	-	-	-	-	-	1,000
	003-E2760: Conservación y reparación de equipo de oficina por contrato.	-	-	-	-	-	1	-	-	-	1
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	35	-	-	-	35
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	81	-	-	-	81
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	65	-	-	-	65
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	38	-	-	-	38
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	13	-	-	-	13
	005-E2340: Subsistencia personas que viajan fuera PR o que no están destacadas en exterior	-	-	-	-	-	5	-	-	-	5
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	1	-	-	-	1
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	3	-	-	-	3
	005-E2470: Alojamiento fuera de Puerto Rico	-	-	-	-	-	5	-	-	-	5
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	836	-	-	-	836
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	836	-	-	-	836
	<b>C007: Otros Gastos</b>	-	-	-	-	-	175	-	-	-	175
	007-E2675: Pago Arrendamiento Equipo con opción a compra	-	-	-	-	-	2	-	-	-	2
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	93	-	-	-	93
	007-E3010: Servicios Bancarios	-	-	-	-	-	79	-	-	-	79
	007-E3020: Intereses Arrendamiento con Opción a Compra	-	-	-	-	-	1	-	-	-	1
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	192	-	-	-	192
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	49	-	-	-	49
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	105	-	-	-	105
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	38	-	-	-	38
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	123	-	-	-	123
	011-E5490: Equipo no clasificados	-	-	-	-	-	123	-	-	-	123
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	10	-	-	-	10
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	10	-	-	-	10
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	1,143	-	-	-	1,143
	081-E9951: Costos Indirectos - Fondos Federales (081)	-	-	-	-	-	1,143	-	-	-	1,143
	<b>C082: Asignación Pareo de Fondos Federales</b>	2,301	863	-	-	-	1,070	-	-	-	4,234
	082-E9982: Pareo de fondos federales	2,301	863	-	-	-	1,070	-	-	-	4,234
	Total de Gastos	2,360	1,863	-	-	-	7,562	-	-	-	11,785
<b>P1073: Mejoramiento de la Calidad del Aire</b>	<b>C001: Nómina y Costos Relacionados</b>	20	-	-	-	-	1,345	1,446	-	-	2,811
	001-E1110: Sueldos; puestos regulares	17	-	-	-	-	1,159	1,232	-	-	2,408
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	1	-	-	-	-	40	64	-	-	105
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	1	-	-	-	-	61	23	-	-	85
	001-E6410: Contribución al Seguro Social Federal	1	-	-	-	-	85	111	-	-	197

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA	
		FY25									
		Final									
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	001-E6420: Contribución al Medicare	-	-	-	-	-	-	16	-	-	16
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	-	342	27	-	369
	003-E2112: Franqueo	-	-	-	-	-	-	20	1	-	21
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	254	-	-	254
	003-E2820: Seguro de Automóviles	-	-	-	-	-	-	-	1	-	1
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	-	25	-	25
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	68	-	-	68
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	-	33	60	-	93
	005-E2220: Servicios de Transportación	-	-	-	-	-	-	-	3	-	3
	005-E2310: Pasajes de Viajes en Puerto Rico	-	-	-	-	-	-	1	-	-	1
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	4	8	-	12
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	11	16	-	27
	005-E2340: Subsistencia personas que viajan fuera PR o que no están destacadas en exterior	-	-	-	-	-	-	4	6	-	10
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	1	1	-	2
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	1	-	-	1
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	3	-	-	3
	005-E2470: Alojamiento fuera de Puerto Rico	-	-	-	-	-	-	8	19	-	27
	005-E2490: Gastos de Transportación - No Clasificados	-	-	-	-	-	-	-	2	-	2
	005-E2660: Arrendamiento - Equipo Automotriz	-	-	-	-	-	-	-	5	-	5
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	-	52	-	-	52
	006-E1260: Servicios Profesionales y Consultivos - Sistemas de Información	-	-	-	-	-	-	47	-	-	47
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	5	-	-	5
	<b>C007: Otros Gastos</b>	-	-	-	-	-	-	16	-	-	16
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	8	-	-	8
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	2	-	-	2
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	6	-	-	6
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	-	52	20	-	72
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	10	3	-	13
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	4	-	-	4
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	3	-	3
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	6	5	-	11
	010-E4402: Piezas para equipo Automotriz	-	-	-	-	-	-	-	7	-	7
	010-E4410: Piezas para otros Equipos	-	-	-	-	-	-	11	2	-	13
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	21	-	-	21
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	-	92	37	-	129
	011-E5050: Equipo de Oficina	-	-	-	-	-	-	-	15	-	15
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	92	-	-	92
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	-	22	-	22
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	-	4	6	-	10
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	4	6	-	10
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	-	388	-	-	388
	081-E9951: Costos Indirectos - Fondos Federales (081)	-	-	-	-	-	-	388	-	-	388
	<b>C082: Asignación Pareo de Fondos Federales</b>	-	-	-	-	-	-	683	-	-	978





PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA
		FY25								
		Final								
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales	
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	30	-	-	-	-	-	-	-	30
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	37	-	-	-	-	-	-	-	37
	001-E6410: Contribución al Seguro Social Federal	51	-	-	-	-	-	-	-	51
	001-E6420: Contribución al Medicare	10	-	-	-	-	-	-	-	10
	Total de Gastos	757	-	-	-	-	-	-	-	757
<b>P1159: Parques de Puerto Rico</b>	<b>C001: Nómina y Costos Relacionados</b>	6,728	-	-	-	-	-	-	-	6,728
	001-E1110: Sueldos; puestos regulares	4,805	-	-	-	-	-	-	-	4,805
	001-E1114: Sueldos - Puestos de Confianza	102	-	-	-	-	-	-	-	102
	001-E1120: Sueldos ; puestos transitorios	280	-	-	-	-	-	-	-	280
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	286	-	-	-	-	-	-	-	286
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	774	-	-	-	-	-	-	-	774
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	37	-	-	-	-	-	-	-	37
	001-E6410: Contribución al Seguro Social Federal	367	-	-	-	-	-	-	-	367
	001-E6420: Contribución al Medicare	77	-	-	-	-	-	-	-	77
	<b>C002: Facilidades y Pagos por Servicios Públicos</b>	50	-	-	-	-	-	50	-	100
	002-E2593: Combustible y Lubricantes A.S.G.	50	-	-	-	-	-	50	-	100
	<b>C003: Servicios Comprados</b>	543	-	-	-	-	-	2,531	-	3,074
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	543	-	-	-	-	-	2,024	-	2,567
	003-E2650: Arrendamiento de otros equipos de oficina.	-	-	-	-	-	-	50	-	50
	003-E2670: Arrendamiento de otros equipos.	-	-	-	-	-	-	100	-	100
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	100	-	100
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	100	-	100
	003-E2792: Conservación y Reparación Edificios y Otras Const - No clasificadas por Contrato	-	-	-	-	-	-	100	-	100
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	57	-	57
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	-	225	-	225
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	15	-	15
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	10	-	10
	005-E2490: Gastos de Transportación - No Clasificados	-	-	-	-	-	-	200	-	200
	<b>C007: Otros Gastos</b>	-	-	-	-	-	-	250	-	250
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	250	-	250
	<b>C010: Materiales y Suministros</b>	183	-	-	-	-	-	926	-	1,109
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	20	-	20
	010-E4101: Materiales y efectos Sanitarios de Casa	10	-	-	-	-	-	100	-	110
	010-E4112: Drogas y Medicinas	2	-	-	-	-	-	40	-	42
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	55	-	55
	010-E4180: Efectos Agrícolas	50	-	-	-	-	-	40	-	90
	010-E4200: Insecticidas	25	-	-	-	-	-	46	-	71
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	25	-	25
	010-E4232: Combustibles, Excepto Combustibles para Motor	-	-	-	-	-	-	40	-	40
	010-E4242: Combustible y Lubricación para Motores	-	-	-	-	-	-	60	-	60
	010-E4262: Material para Edificios y Construcciones	50	-	-	-	-	-	170	-	220
	010-E4300: Herramientas menudas	10	-	-	-	-	-	30	-	40

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA	
		FY25									
		Final									
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	010-E4402: Piezas para equipo Automotriz	10	-	-	-	-	-	50	-	-	60
	010-E4410: Piezas para otros Equipos	-	-	-	-	-	-	50	-	-	50
	010-E4992: Materiales, Suministros y Piezas No Clasificados	26	-	-	-	-	-	200	-	-	226
	<b>C011: Compra de Equipo</b>	10	-	-	-	-	-	332	-	-	342
	011-E5490: Equipo no clasificados	10	-	-	-	-	-	332	-	-	342
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	-	10	-	-	10
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	10	-	-	10
	<b>C081: Asignaciones Englobadas</b>	251	-	-	-	-	-	-	-	-	251
	081-E0081: Asignaciones Englobadas (081)	251	-	-	-	-	-	-	-	-	251
	Total de Gastos	7,765	-	-	-	-	-	4,324	-	-	12,089
<b>P1226: Administración y Conservación de Recursos de Agua y Minerales</b>											
	<b>C001: Nómina y Costos Relacionados</b>	1,692	-	-	-	-	-	1,477	-	-	3,169
	001-E1110: Sueldos; puestos regulares	1,455	-	-	-	-	-	934	-	-	2,389
	001-E1114: Sueldos - Puestos de Confianza	-	-	-	-	-	-	96	-	-	96
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	216	-	-	216
	001-E1410: Compensaciones Adicionales a Empleados - Bono de Navidad - Empleados Regulares	-	-	-	-	-	-	38	-	-	38
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	39	-	-	-	-	-	49	-	-	88
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	44	-	-	-	-	-	48	-	-	92
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	73	-	-	-	-	-	-	-	-	73
	001-E6410: Contribución al Seguro Social Federal	58	-	-	-	-	-	81	-	-	139
	001-E6412: Seguro Social (Ley 211-2015)	6	-	-	-	-	-	-	-	-	6
	001-E6420: Contribución al Medicare	17	-	-	-	-	-	15	-	-	32
	<b>C002: Facilidades y Pagos por Servicios Públicos</b>	-	-	-	-	-	-	200	-	-	200
	002-E2505: Pago de servicios de teléfonos - año corriente	-	-	-	-	-	-	100	-	-	100
	002-E2593: Combustible y Lubricantes A.S.G.	-	-	-	-	-	-	100	-	-	100
	<b>C003: Servicios Comprados</b>	89	-	-	-	-	-	500	-	-	589
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	85	-	-	-	-	-	100	-	-	185
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	4	-	-	-	-	-	-	-	-	4
	003-E2792: Conservación y Reparación Edificios y Otras Const - No clasificadas por Contrato	-	-	-	-	-	-	400	-	-	400
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	-	8	-	-	8
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	8	-	-	8
	<b>C007: Otros Gastos</b>	7	-	-	-	-	-	15	-	-	22
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	15	-	-	15
	007-E4414: Compra de Equipo no Capitalizable	7	-	-	-	-	-	-	-	-	7
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	-	146	-	-	146
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	20	-	-	20
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	10	-	-	10
	010-E4232: Combustibles, Excepto Combustibles para Motor	-	-	-	-	-	-	10	-	-	10
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	106	-	-	106
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	-	340	-	-	340
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	340	-	-	340
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	-	5	-	-	5

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA	
		FY25									
		Final									
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	5	-	-	5
	Total de Gastos	1,788	-	-	-	-	-	2,691	-	-	4,479
<b>P1321: Reforestación, Administración y Conservación de Recursos Vivientes</b>	<b>C001: Nómina y Costos Relacionados</b>	4,434	-	-	-	-	6,525	1,113	-	-	12,072
	001-E1110: Sueldos; puestos regulares	3,449	-	-	-	-	5,491	932	-	-	9,872
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	20	-	-	20
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	132	-	-	-	-	229	68	-	-	429
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	224	-	-	-	-	372	40	-	-	636
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	301	-	-	-	-	-	-	-	-	301
	001-E6410: Contribución al Seguro Social Federal	266	-	-	-	-	354	53	-	-	673
	001-E6412: Seguro Social (Ley 211-2015)	23	-	-	-	-	-	-	-	-	23
	001-E6420: Contribución al Medicare	39	-	-	-	-	79	-	-	-	118
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	320	446	-	-	766
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	50	-	-	50
	003-E2670: Arrendamiento de otros equipos.	-	-	-	-	-	-	130	-	-	130
	003-E2690: Arrendamiento No Clasificados	-	-	-	-	-	-	60	-	-	60
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	290	10	-	-	300
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	196	-	-	196
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	30	-	-	-	30
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	358	23	-	-	381
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	315	23	-	-	338
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	43	-	-	-	43
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	3,030	-	-	-	3,030
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	3,030	-	-	-	3,030
	<b>C007: Otros Gastos</b>	-	-	-	-	-	541	56	-	-	597
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	56	-	-	56
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	541	-	-	-	541
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	1,073	385	-	-	1,458
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	1	-	-	-	1
	010-E4101: Materiales y efectos Sanitarios de Casa	-	-	-	-	-	2	3	-	-	5
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	1	-	-	1
	010-E4262: Material para Edificios y Construcciones	-	-	-	-	-	-	237	-	-	237
	010-E4300: Herramientas menudas	-	-	-	-	-	-	5	-	-	5
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	1,070	139	-	-	1,209
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	1,619	333	-	-	1,952
	011-E5240: Equipo de Imprenta, Encuadernación y de Reproducción	-	-	-	-	-	90	-	-	-	90
	011-E5490: Equipo no clasificados	-	-	-	-	-	1,529	333	-	-	1,862
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	6	1	-	-	7
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	6	1	-	-	7
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	620	-	1,500	-	2,120
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	-	1,500	-	1,500



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		FY25									
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		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	005-E2320: Gastos de subsistencia en Puerto Rico	43	-	-	-	-	-	-	-	-	43
	<b>C010: Materiales y Suministros</b>	555	-	-	-	-	-	-	-	-	555
	010-E4012: Materiales y Efectos de Oficina	40	-	-	-	-	-	-	-	-	40
	010-E4101: Materiales y efectos Sanitarios de Casa	17	-	-	-	-	-	-	-	-	17
	010-E4152: Ropa y Materiales para Ropa	163	-	-	-	-	-	-	-	-	163
	010-E4162: Alimentos	40	-	-	-	-	-	-	-	-	40
	010-E4172: Alimentos para Animales	25	-	-	-	-	-	-	-	-	25
	010-E4214: Materiales y Efectos de Seguridad	25	-	-	-	-	-	-	-	-	25
	010-E4232: Combustibles, Excepto Combustibles para Motor	85	-	-	-	-	-	-	-	-	85
	010-E4300: Herramientas menudas	5	-	-	-	-	-	-	-	-	5
	010-E4402: Piezas para equipo Automotriz	25	-	-	-	-	-	-	-	-	25
	010-E4410: Piezas para otros Equipos	20	-	-	-	-	-	-	-	-	20
	010-E4992: Materiales, Suministros y Piezas No Clasificados	110	-	-	-	-	-	-	-	-	110
	<b>C011: Compra de Equipo</b>	78	-	-	-	-	25	-	-	-	103
	011-E5250: Equipo de Comunicación y de Radiodifusión	78	-	-	-	-	-	-	-	-	78
	011-E5490: Equipo no clasificados	-	-	-	-	-	25	-	-	-	25
	Total de Gastos	14,188	-	-	-	-	25	-	-	-	14,213
<b>P1324: Información y Educación sobre Protección del Ambiente</b>	<b>C001: Nómina y Costos Relacionados</b>	309	-	-	-	-	76	-	-	-	385
	001-E1110: Sueldos; puestos regulares	144	-	-	-	-	62	-	-	-	206
	001-E1114: Sueldos - Puestos de Confianza	64	-	-	-	-	-	-	-	-	64
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	9	-	-	-	-	3	-	-	-	12
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	12	-	-	-	-	5	-	-	-	17
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	61	-	-	-	-	-	-	-	-	61
	001-E6410: Contribución al Seguro Social Federal	11	-	-	-	-	5	-	-	-	16
	001-E6412: Seguro Social (Ley 211-2015)	5	-	-	-	-	-	-	-	-	5
	001-E6420: Contribución al Medicare	3	-	-	-	-	1	-	-	-	4
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	29	-	-	-	29
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	29	-	-	-	29
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	26	-	-	-	26
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	26	-	-	-	26
	<b>C007: Otros Gastos</b>	5	-	-	-	-	227	-	-	-	232
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	225	-	-	-	225
	007-E4414: Compra de Equipo no Capitalizable	5	-	-	-	-	2	-	-	-	7
	<b>C010: Materiales y Suministros</b>	30	-	-	-	-	31	-	-	-	61
	010-E4992: Materiales, Suministros y Piezas No Clasificados	30	-	-	-	-	31	-	-	-	61
	<b>C011: Compra de Equipo</b>	5	-	-	-	-	-	-	-	-	5
	011-E5080: Equipo educativo y recreativo	5	-	-	-	-	-	-	-	-	5
	Total de Gastos	349	-	-	-	-	389	-	-	-	738
<b>P1325: Planificación Integral del Uso, Conservación y Desarrollo de los Rec. Naturales</b>	<b>C001: Nómina y Costos Relacionados</b>	557	-	-	-	-	214	-	-	-	771

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		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	001-E1110: Sueldos; puestos regulares	405	-	-	-	-	191	-	-	-	596
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	22	-	-	-	-	7	-	-	-	29
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	26	-	-	-	-	6	-	-	-	32
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	58	-	-	-	-	-	-	-	-	58
	001-E6410: Contribución al Seguro Social Federal	37	-	-	-	-	8	-	-	-	45
	001-E6412: Seguro Social (Ley 211-2015)	5	-	-	-	-	-	-	-	-	5
	001-E6420: Contribución al Medicare	4	-	-	-	-	2	-	-	-	6
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	8	-	-	-	8
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	8	-	-	-	8
	<b>C007: Otros Gastos</b>	-	-	-	-	-	2	-	-	-	2
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	2	-	-	-	2
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	4	-	-	-	4
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	4	-	-	-	4
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	-	-	2,226	-	2,226
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	-	2,226	-	2,226
	Total de Gastos	557	-	-	-	-	228	-	2,226	-	3,011
<b>P1326: Seguridad Marina y Capacitación Ciudadana</b>	<b>C001: Nómina y Costos Relacionados</b>	-	-	-	-	-	391	952	-	-	1,343
	001-E1110: Sueldos; puestos regulares	-	-	-	-	-	323	688	-	-	1,011
	001-E1114: Sueldos - Puestos de Confianza	-	-	-	-	-	-	53	-	-	53
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	117	-	-	117
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	-	-	-	-	-	12	24	-	-	36
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	-	-	-	-	-	30	36	-	-	66
	001-E6410: Contribución al Seguro Social Federal	-	-	-	-	-	21	34	-	-	55
	001-E6420: Contribución al Medicare	-	-	-	-	-	5	-	-	-	5
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	-	532	-	-	532
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	33	-	-	33
	003-E2030: Impresos y encuadernación	-	-	-	-	-	-	23	-	-	23
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	5	-	-	5
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	41	-	-	41
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	430	-	-	430
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	8	57	-	-	65
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	57	-	-	57
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	8	-	-	-	8
	<b>C007: Otros Gastos</b>	-	-	-	-	-	60	7	-	-	67
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	60	7	-	-	67
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	432	142	-	-	574
	010-E4990: Mat Suministr y Piezas-N / Cla	-	-	-	-	-	-	142	-	-	142
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	432	-	-	-	432
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	-	482	-	-	482
	011-E5092: Pago de licencias de programas de computadoras.	-	-	-	-	-	-	37	-	-	37
	011-E5124: Compra de Equipo Náutico y de Aeronáutica	-	-	-	-	-	-	186	-	-	186
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	259	-	-	259

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		FY25									
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	<b>C082: Asignación Pareo de Fondos Federales</b>	-	-	-	-	-	-	982	-	-	982
	082-E9982: Pareo de fondos federales	-	-	-	-	-	-	982	-	-	982
	Total de Gastos	-	-	-	-	-	891	3,154	-	-	4,045
<b>P1327: Asesoramiento Técnico e Infraestructura</b>	<b>C001: Nómina y Costos Relacionados</b>	60	-	-	-	-	-	-	-	-	60
	001-E1110: Sueldos; puestos regulares	48	-	-	-	-	-	-	-	-	48
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	3	-	-	-	-	-	-	-	-	3
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	6	-	-	-	-	-	-	-	-	6
	001-E6410: Contribución al Seguro Social Federal	2	-	-	-	-	-	-	-	-	2
	001-E6420: Contribución al Medicare	1	-	-	-	-	-	-	-	-	1
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	-	20	-	-	20
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	20	-	-	20
	Total de Gastos	60	-	-	-	-	-	20	-	-	80
<b>P1328: Educación, Reducción y Reciclaje de Desperdicios Sólidos</b>	<b>C001: Nómina y Costos Relacionados</b>	467	-	-	-	-	-	-	295	-	762
	001-E1110: Sueldos; puestos regulares	377	-	-	-	-	-	-	269	-	646
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	16	-	-	-	-	-	-	12	-	28
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	47	-	-	-	-	-	-	3	-	50
	001-E6410: Contribución al Seguro Social Federal	25	-	-	-	-	-	-	3	-	28
	001-E6420: Contribución al Medicare	2	-	-	-	-	-	-	8	-	10
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	-	23	5	-	28
	003-E2112: Franqueo	-	-	-	-	-	-	1	-	-	1
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	15	5	-	20
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	7	-	-	7
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	-	12	2	-	14
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	12	2	-	14
	<b>C007: Otros Gastos</b>	-	-	-	-	-	-	121	-	-	121
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	121	-	-	121
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	-	16	50	-	66
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	16	5	-	21
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	-	45	-	45
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	-	10	5	-	15
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	-	10	5	-	15
	Total de Gastos	467	-	-	-	-	-	182	357	-	1,006
<b>P1631: Emergencias Ambientales</b>	<b>C001: Nómina y Costos Relacionados</b>	-	-	-	-	-	1,725	-	715	-	2,440
	001-E1110: Sueldos; puestos regulares	-	-	-	-	-	1,501	-	634	-	2,135
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	-	-	-	-	-	51	-	17	-	68
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	-	-	-	-	-	55	-	39	-	94
	001-E6410: Contribución al Seguro Social Federal	-	-	-	-	-	111	-	16	-	127
	001-E6420: Contribución al Medicare	-	-	-	-	-	7	-	9	-	16
	<b>C003: Servicios Comprados</b>	-	-	-	-	-	-	-	240	-	240
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	-	170	-	170



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	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	70	-	70
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	9	23	-	32
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	9	14	-	23
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	9	-	9
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	482	79	-	561
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	482	79	-	561
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	4	12	-	16
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	2	3	-	5
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	6	-	6
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	2	3	-	5
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	2	654	-	656
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	2	10	-	12
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	214	-	214
	011-E5210: Equipo y Efectos de Seguridad Pública	-	-	-	-	-	-	202	-	202
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	228	-	228
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	3	2	-	5
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	3	2	-	5
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	52	-	-	52
	081-E9951: Costos Indirectos - Fondos Federales (081)	-	-	-	-	-	52	-	-	52
	Total de Gastos	-	-	-	-	-	2,277	1,725	-	4,002
<b>P1704: Permisos, Endosos y Servicios Especializados</b>	<b>C001: Nómina y Costos Relacionados</b>	1,213	-	-	-	-	155	-	-	1,368
	001-E1110: Sueldos; puestos regulares	922	-	-	-	-	133	-	-	1,055
	001-E1114: Sueldos - Puestos de Confianza	86	-	-	-	-	-	-	-	86
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	45	-	-	-	-	6	-	-	51
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	53	-	-	-	-	6	-	-	59
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	25	-	-	-	-	-	-	-	25
	001-E6410: Contribución al Seguro Social Federal	70	-	-	-	-	8	-	-	78
	001-E6412: Seguro Social (Ley 211-2015)	2	-	-	-	-	-	-	-	2
	001-E6420: Contribución al Medicare	10	-	-	-	-	2	-	-	12
	<b>C005: Gastos de Transportación y Subsistencia</b>	10	-	-	-	-	-	-	-	10
	005-E2490: Gastos de Transportación - No Clasificados	10	-	-	-	-	-	-	-	10
	<b>C007: Otros Gastos</b>	-	-	-	-	-	1	-	-	1
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	1	-	-	1
	<b>C010: Materiales y Suministros</b>	20	-	-	-	-	11	-	-	31
	010-E4012: Materiales y Efectos de Oficina	18	-	-	-	-	-	-	-	18
	010-E4214: Materiales y Efectos de Seguridad	2	-	-	-	-	-	-	-	2
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	11	-	-	11
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	8	-	-	8
	011-E5490: Equipo no clasificados	-	-	-	-	-	8	-	-	8
	Total de Gastos	1,243	-	-	-	-	175	-	-	1,418
<b>P3083: Asuntos Gerenciales - ARN</b>	<b>C001: Nómina y Costos Relacionados</b>	2,381	-	-	-	-	78	-	-	2,459
	001-E1110: Sueldos; puestos regulares	1,907	-	-	-	-	62	-	-	1,969

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		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales	
	001-E1114: Sueldos - Puestos de Confianza	131	-	-	-	-	-	-	-	131
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	67	-	-	-	-	3	-	-	70
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	82	-	-	-	-	8	-	-	90
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	63	-	-	-	-	-	-	-	63
	001-E6410: Contribución al Seguro Social Federal	96	-	-	-	-	4	-	-	100
	001-E6412: Seguro Social (Ley 211-2015)	5	-	-	-	-	-	-	-	5
	001-E6420: Contribución al Medicare	30	-	-	-	-	1	-	-	31
	<b>C002: Facilidades y Pagos por Servicios Públicos</b>	375	-	-	-	-	-	280	-	655
	002-E2505: Pago de servicios de teléfonos - año corriente	75	-	-	-	-	-	-	-	75
	002-E2593: Combustible y Lubricantes A.S.G.	300	-	-	-	-	-	280	-	580
	<b>C003: Servicios Comprados</b>	786	-	-	-	-	-	2,316	-	3,102
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	711	-	-	-	-	-	2,083	-	2,794
	003-E2690: Arrendamiento No Clasificados	-	-	-	-	-	-	95	-	95
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	75	-	-	-	-	-	105	-	180
	003-E2880: Primas de fianzas de fidelidad	-	-	-	-	-	-	13	-	13
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	20	-	20
	<b>C005: Gastos de Transportación y Subsistencia</b>	10	-	-	-	-	-	25	-	35
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	25	-	25
	005-E2380: Gastos de Viaje en PR - no clasificados	10	-	-	-	-	-	-	-	10
	<b>C006: Servicios Profesionales</b>	30	-	-	-	-	-	264	-	294
	006-E1250: Servicios Profesionales y Consultoria - OCALARH	10	-	-	-	-	-	-	-	10
	006-E1290: Servicios profesionales y consultivos - no clasificados	20	-	-	-	-	-	264	-	284
	<b>C007: Otros Gastos</b>	10	-	-	-	-	-	300	-	310
	007-E2675: Pago Arrendamiento Equipo con opción a compra	-	-	-	-	-	-	175	-	175
	007-E2970: Otros Gastos No Clasificados	10	-	-	-	-	-	90	-	100
	007-E3020: Intereses Arrendamiento con Opción a Compra	-	-	-	-	-	-	35	-	35
	<b>C010: Materiales y Suministros</b>	100	-	-	-	-	7	350	-	457
	010-E4012: Materiales y Efectos de Oficina	100	-	-	-	-	-	343	-	443
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	7	-	7
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	7	-	-	7
	<b>C011: Compra de Equipo</b>	75	-	-	-	-	2	197	-	274
	011-E5092: Pago de licencias de programas de computadoras.	-	-	-	-	-	-	100	-	100
	011-E5100: Equipo médico; dental y de laboratorio	-	-	-	-	-	-	47	-	47
	011-E5200: Equipo de aire acondicionado; agua; luz y fuerza	-	-	-	-	-	-	9	-	9
	011-E5250: Equipo de Comunicación y de Radiodifusión	-	-	-	-	-	-	4	-	4
	011-E5490: Equipo no clasificados	75	-	-	-	-	2	37	-	114
	<b>C081: Asignaciones Englobadas</b>	-	-	-	-	-	-	2,952	-	2,952
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	2,952	-	2,952
	Total de Gastos	3,767	-	-	-	-	87	6,684	-	10,538
<b>P3085: Oficinas de Asesoramiento al Secretario</b>	<b>C001: Nómina y Costos Relacionados</b>	921	-	-	-	-	73	-	-	994
	001-E1110: Sueldos; puestos regulares	580	-	-	-	-	69	-	-	649

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA
		FY25								
		Final								
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales	
	001-E1114: Sueldos - Puestos de Confianza	90	-	-	-	-	-	-	-	90
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	54	-	-	-	-	2	-	-	56
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	61	-	-	-	-	2	-	-	63
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	39	-	-	-	-	-	-	-	39
	001-E6410: Contribución al Seguro Social Federal	94	-	-	-	-	-	-	-	94
	001-E6412: Seguro Social (Ley 211-2015)	3	-	-	-	-	-	-	-	3
	<b>C002: Facilidades y Pagos por Servicios Públicos</b>	250	-	-	-	-	-	-	-	250
	002-E2505: Pago de servicios de teléfonos - año corriente	250	-	-	-	-	-	-	-	250
	<b>C003: Servicios Comprados</b>	98	-	-	-	-	-	-	-	98
	003-E2112: Franqueo	20	-	-	-	-	-	-	-	20
	003-E2760: Conservación y reparación de equipo de oficina por contrato.	58	-	-	-	-	-	-	-	58
	003-E2780: Conservación y Reparación otros equipos - por contrato	20	-	-	-	-	-	-	-	20
	<b>C010: Materiales y Suministros</b>	20	-	-	-	-	6	-	-	26
	010-E4992: Materiales, Suministros y Piezas No Clasificados	20	-	-	-	-	6	-	-	26
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	2	-	-	2
	011-E5490: Equipo no clasificados	-	-	-	-	-	2	-	-	2
	Total de Gastos	1,289	-	-	-	-	81	-	-	1,370
<b>P3131: Asuntos Gerenciales - JCA</b>	<b>C001: Nómina y Costos Relacionados</b>	955	-	-	-	-	-	583	-	1,538
	001-E1110: Sueldos; puestos regulares	829	-	-	-	-	-	464	-	1,293
	001-E1114: Sueldos - Puestos de Confianza	14	-	-	-	-	-	-	-	14
	001-E1120: Sueldos ; puestos transitorios	64	-	-	-	-	-	-	-	64
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	14	-	-	-	-	-	28	-	42
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	12	-	-	-	-	-	45	-	57
	001-E6410: Contribución al Seguro Social Federal	18	-	-	-	-	-	45	-	63
	001-E6420: Contribución al Medicare	4	-	-	-	-	-	-	-	4
	001-E6430: Contribución al Seguro Social Choferil	-	-	-	-	-	-	1	-	1
	<b>C002: Facilidades y Pagos por Servicios Públicos</b>	-	-	-	-	-	-	328	-	328
	002-E2505: Pago de servicios de teléfonos - año corriente	-	-	-	-	-	-	61	-	61
	002-E2510: Pago de servicios a la Autoridad de Energía Eléctrica - año corriente	-	-	-	-	-	-	117	-	117
	002-E2520: Pago de servicios a la Autoridad de Acueductos y Alcantarillados - año corriente	-	-	-	-	-	-	50	-	50
	002-E2593: Combustible y Lubricantes A.S.G.	-	-	-	-	-	-	100	-	100
	<b>C003: Servicios Comprados</b>	186	-	-	-	-	-	888	-	1,074
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	634	-	634
	003-E2112: Franqueo	-	-	-	-	-	-	5	-	5
	003-E2670: Arrendamiento de otros equipos.	-	-	-	-	-	-	16	-	16
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	135	-	135
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	25	-	25
	003-E2820: Seguro de Automóviles	-	-	-	-	-	-	3	-	3
	003-E2880: Primas de fianzas de fidelidad	186	-	-	-	-	-	-	-	186
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	20	-	20
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	50	-	50
	<b>C005: Gastos de Transportación y Subsistencia</b>	-	-	-	-	-	-	41	-	41

PROGRAMAS	PARTIDAS DE ASIGNACIÓN	Presupuesto Aprobado								TOTAL AGENCIA	
		FY25									
		Final									
		RC: Resolución Conjunta del Presupuesto General	AE: Asignaciones Especiales	FP: Fondo Presupuestario	FE: Fondo de Emergencia	OA: Otras Asignaciones	FF: Fondos Federales	IP: Ingresos Propios	FEE: Fondos Especiales Estatales		OI: Otros Ingresos
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	36	-	-	36
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	2	-	-	2
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	1	-	-	1
	005-E2460: Alojamiento en Puerto Rico	-	-	-	-	-	-	2	-	-	2
	<b>C006: Servicios Profesionales</b>	-	-	-	-	-	-	1,223	-	-	1,223
	006-E1220: Servicios Médicos	-	-	-	-	-	-	5	-	-	5
	006-E1240: Servicios de Contabilidad	-	-	-	-	-	-	540	-	-	540
	006-E1250: Servicios Profesionales y Consultoria - OCALARH	-	-	-	-	-	-	20	-	-	20
	006-E1260: Servicios Profesionales y Consultivos - Sistemas de Información	-	-	-	-	-	-	223	-	-	223
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	435	-	-	435
	<b>C007: Otros Gastos</b>	-	-	-	-	-	-	75	-	-	75
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	50	-	-	50
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	25	-	-	25
	<b>C010: Materiales y Suministros</b>	-	-	-	-	-	-	125	-	-	125
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	104	-	-	104
	010-E4101: Materiales y efectos Sanitarios de Casa	-	-	-	-	-	-	3	-	-	3
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	3	-	-	3
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	15	-	-	15
	<b>C011: Compra de Equipo</b>	-	-	-	-	-	-	216	-	-	216
	011-E5050: Equipo de Oficina	-	-	-	-	-	-	216	-	-	216
	<b>C012: Anuncios y Pautas en Medios</b>	-	-	-	-	-	-	5	-	-	5
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	5	-	-	5
	Total de Gastos	1,141	-	-	-	-	-	3,484	-	-	4,625
<b>Total Program: Total Programa</b>	<b>Total de Gastos</b>	<b>114,953</b>	<b>14,459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,888</b>	<b>24,510</b>	<b>22,015</b>	<b>-</b>	<b>209,825</b>

6,123









PROGRAMAS	CUENTAS	2024											Total
		Aprobado											
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas	
	001-E6410: Contribución al Seguro Social Federal	24	-	-	-	-	-	-	-	-	-	-	24
	<b>JRC06: 06. Other benefits</b>	<b>36</b>	-	-	-	-	-	-	-	-	-	-	<b>36</b>
	003-E2880: Primas de fianzas de fidelidad	396	-	-	-	-	-	-	-	-	-	-	396
	<b>JRC17: 17. Payments for PRIMAS</b>	<b>396</b>	-	-	-	-	-	-	-	-	-	-	<b>396</b>
	003-E2980: Servicios Comprados no Clasificados	100	-	-	-	-	-	-	-	-	-	-	100
	<b>JRC20: 20. Other purchased services</b>	<b>100</b>	-	-	-	-	-	-	-	-	-	-	<b>100</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>896</b>	-	-	-	-	-	-	-	-	-	-	<b>896</b>
P1071: Control de la Contaminación por Ruidos	001-E1110: Sueldos; puestos regulares	358	-	-	-	-	-	-	-	-	-	-	358
	<b>JRC01: 01. Salaries</b>	<b>358</b>	-	-	-	-	-	-	-	-	-	-	<b>358</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	9	-	-	-	-	-	-	-	-	-	-	9
	<b>JRC05: 05. Healthcare</b>	<b>9</b>	-	-	-	-	-	-	-	-	-	-	<b>9</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	11	-	-	-	-	-	-	-	-	-	-	11
	001-E6410: Contribución al Seguro Social Federal	22	-	-	-	-	-	-	-	-	-	-	22
	<b>JRC06: 06. Other benefits</b>	<b>33</b>	-	-	-	-	-	-	-	-	-	-	<b>33</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>400</b>	-	-	-	-	-	-	-	-	-	-	<b>400</b>
P1072: Mejoramiento de la Calidad del Agua	001-E1110: Sueldos; puestos regulares	27	-	-	-	-	-	3,262	-	-	-	-	3,289
	<b>JRC01: 01. Salaries</b>	<b>27</b>	-	-	-	-	-	<b>3,262</b>	-	-	-	-	<b>3,289</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	17	-	-	-	-	-	171	-	-	-	-	188
	<b>JRC05: 05. Healthcare</b>	<b>17</b>	-	-	-	-	-	<b>171</b>	-	-	-	-	<b>188</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	5	-	-	-	-	-	117	-	-	-	-	122
	001-E6410: Contribución al Seguro Social Federal	10	-	-	-	-	-	245	-	-	-	-	255
	<b>JRC06: 06. Other benefits</b>	<b>15</b>	-	-	-	-	-	<b>362</b>	-	-	-	-	<b>377</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	39	-	-	-	-	39

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	39	-	-	-	-	-	39
	003-E2650: Arrendamiento de otros equipos de oficina.	-	-	-	-	-	-	23	-	-	-	-	-	23
	<b>JRC19: 19. Leases (excluding PBA)</b>	-	-	-	-	-	-	23	-	-	-	-	-	23
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000
	003-E2112: Franqueo	-	-	-	-	-	-	5	-	-	-	-	-	5
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	28	-	-	-	-	-	28
	<b>JRC20: 20. Other purchased services</b>	-	1,000	-	-	-	-	33	-	-	-	-	-	1,033
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	37	-	-	-	-	-	37
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	5	-	-	-	-	-	5
	005-E2340: Subsistencia personas que viajan fuera PR o que no están destacadas en exterior	-	-	-	-	-	-	2	-	-	-	-	-	2
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2470: Alojamiento fuera de Puerto Rico	-	-	-	-	-	-	2	-	-	-	-	-	2
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	47	-	-	-	-	-	47
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	1,079	-	-	-	-	-	1,079
	<b>JRC33: 33. Other professional services</b>	-	-	-	-	-	-	1,079	-	-	-	-	-	1,079
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	155	-	-	-	-	-	155
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	155	-	-	-	-	-	155
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	46	-	-	-	-	-	46
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	95	-	-	-	-	-	95
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	41	-	-	-	-	-	41
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	182	-	-	-	-	-	182

PROGRAMAS	CUENTAS	2024											Total
		Aprobado											
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas	
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	7	-	-	-	-	7
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	7	-	-	-	-	7
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	-	4	-	-	-	-	4
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	33	-	-	-	-	33
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	74	-	-	-	-	74
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	111	-	-	-	-	111
	082-E9982: Pareo de fondos federales	2,301	863	-	-	-	-	1,118	-	-	-	-	4,282
	<b>JRC48: 48. Federal fund matching</b>	2,301	863	-	-	-	-	1,118	-	-	-	-	4,282
	081-E9951: Costos Indirectos - Fondos Federales (081)	-	-	-	-	-	-	1,148	-	-	-	-	1,148
	<b>JRC55: 55. Undistributed Appropriations</b>	-	-	-	-	-	-	1,148	-	-	-	-	1,148
	008-E7160: Construcción en Progreso	-	-	-	-	-	-	44,536	-	-	-	-	44,536
	<b>JRC60: 60. Capex</b>	-	-	-	-	-	-	44,536	-	-	-	-	44,536
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>2,360</b>	<b>1,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,496</b>
P1073: Mejoramiento de la Calidad del Aire	001-E1110: Sueldos; puestos regulares	14	-	-	-	-	-	1,159	-	1,275	-	-	2,448
	<b>JRC01: 01. Salaries</b>	14	-	-	-	-	-	1,159	-	1,275	-	-	2,448
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	3	-	-	-	-	-	61	-	23	-	-	87
	<b>JRC05: 05. Healthcare</b>	3	-	-	-	-	-	61	-	23	-	-	87
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	1	-	-	-	-	-	40	-	63	-	-	104
	001-E6410: Contribución al Seguro Social Federal	2	-	-	-	-	-	85	-	108	-	-	195
	001-E6430: Contribución al Seguro Social Choferil	-	-	-	-	-	-	-	-	1	-	-	1
	<b>JRC06: 06. Other benefits</b>	3	-	-	-	-	-	125	-	172	-	-	300
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	-	-	-	-	-	-	-	-	23	-	-	23
	001-E6412: Seguro Social (Ley 211-2015)	-	-	-	-	-	-	-	-	5	-	-	5

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	-	-	-	-	-	-	-	-	28	-	-	-	28
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	254	-	-	-	-	-	254
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	254	-	-	-	-	-	254
	003-E2112: Franqueo	-	-	-	-	-	-	20	-	1	-	-	-	21
	003-E2820: Seguro de Automóviles	-	-	-	-	-	-	-	-	1	-	-	-	1
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	-	-	25	-	-	-	25
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	68	-	-	-	-	-	68
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	88	-	27	-	-	-	115
	005-E2310: Pasajes de Viajes en Puerto Rico	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	4	-	3	-	-	-	7
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	11	-	24	-	-	-	35
	005-E2340: Subsistencia personas que viajan fuera PR o que no están destacadas en exterior	-	-	-	-	-	-	4	-	6	-	-	-	10
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	1	-	1	-	-	-	2
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	3	-	-	-	-	-	3
	005-E2470: Alojamiento fuera de Puerto Rico	-	-	-	-	-	-	8	-	19	-	-	-	27
	005-E2490: Gastos de Transportación - No Clasificados	-	-	-	-	-	-	-	-	2	-	-	-	2
	005-E2660: Arrendamiento - Equipo Automotriz	-	-	-	-	-	-	-	-	5	-	-	-	5
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	33	-	60	-	-	-	93
	006-E1260: Servicios Profesionales y Consultivos - Sistemas de Información	-	-	-	-	-	-	47	-	-	-	-	-	47
	<b>JRC25: 25. Information technology (IT) professional services</b>	-	-	-	-	-	-	47	-	-	-	-	-	47

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	5	-	-	-	-	-	5
	<b>JRC33: 33. Other professional services</b>	-	-	-	-	-	-	5	-	-	-	-	-	5
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	8	-	-	-	-	-	8
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	2	-	-	-	-	-	2
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	6	-	-	-	-	-	6
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	16	-	-	-	-	-	16
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	10	-	3	-	-	-	13
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	4	-	-	-	-	-	4
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	-	3	-	-	-	3
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	6	-	5	-	-	-	11
	010-E4402: Piezas para equipo Automotriz	-	-	-	-	-	-	-	-	7	-	-	-	7
	010-E4410: Piezas para otros Equipos	-	-	-	-	-	-	11	-	2	-	-	-	13
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	21	-	-	-	-	-	21
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	52	-	20	-	-	-	72
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	4	-	6	-	-	-	10
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	4	-	6	-	-	-	10
	011-E5050: Equipo de Oficina	-	-	-	-	-	-	-	-	15	-	-	-	15
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	92	-	-	-	-	-	92
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	-	-	22	-	-	-	22
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	92	-	37	-	-	-	129
	082-E9982: Pareo de fondos federales	295	-	-	-	-	-	683	-	-	-	-	-	978
	<b>JRC48: 48. Federal fund matching</b>	295	-	-	-	-	-	683	-	-	-	-	-	978
	081-E9951: Costos Indirectos - Fondos Federales (081)	-	-	-	-	-	-	388	-	-	-	-	-	388

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuestario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC55: 55. Undistributed Appropriations</b>	-	-	-	-	-	-	388	-	-	-	-	-	388
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>315</b>	-	-	-	-	-	<b>3,007</b>	-	<b>1,648</b>	-	-	-	<b>4,970</b>
P1074: Reglamentación sobre Contaminación de Terrenos	001-E1110: Sueldos; puestos regulares	270	-	-	-	-	-	1,933	833	-	-	-	-	3,036
	<b>JRC01: 01. Salaries</b>	<b>270</b>	-	-	-	-	-	<b>1,933</b>	<b>833</b>	-	-	-	-	<b>3,036</b>
	001-E1114: Sueldos - Puestos de Confianza	-	-	-	-	-	-	-	192	-	-	-	-	192
	<b>JRC02: 02. Salaries for Trust employees</b>	-	-	-	-	-	-	-	<b>192</b>	-	-	-	-	<b>192</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	9	-	-	-	-	-	95	42	-	-	-	-	146
	<b>JRC05: 05. Healthcare</b>	<b>9</b>	-	-	-	-	-	<b>95</b>	<b>42</b>	-	-	-	-	<b>146</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	9	-	-	-	-	-	52	60	-	-	-	-	121
	001-E6410: Contribución al Seguro Social Federal	13	-	-	-	-	-	146	85	-	-	-	-	244
	001-E6430: Contribución al Seguro Social Choferil	-	-	-	-	-	-	1	-	-	-	-	-	1
	<b>JRC06: 06. Other benefits</b>	<b>22</b>	-	-	-	-	-	<b>199</b>	<b>145</b>	-	-	-	-	<b>366</b>
	003-E2760: Conservación y reparación de equipo de oficina por contrato.	-	-	-	-	-	-	4	-	-	-	-	-	4
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	5	-	-	-	-	-	5
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	<b>9</b>	-	-	-	-	-	<b>9</b>
	003-E2650: Arrendamiento de otros equipos de oficina.	-	-	-	-	-	-	15	-	-	-	-	-	15
	<b>JRC19: 19. Leases (excluding PBA)</b>	-	-	-	-	-	-	<b>15</b>	-	-	-	-	-	<b>15</b>
	003-E2112: Franqueo	-	-	-	-	-	-	2	-	-	-	-	-	2
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	11	-	-	-	-	-	11
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	<b>13</b>	-	-	-	-	-	<b>13</b>
	005-E2220: Servicios de Transportación	-	-	-	-	-	-	-	5	-	-	-	-	5
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	7	1	-	-	-	-	8

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	5	-	-	-	-	-	5
	005-E2340: Subsistencia personas que viajan fuera PR o que no están destacadas en exterior	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	10	5	-	-	-	-	15
	005-E2370: Transportación y subsistencia a particulares	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	4	1	-	-	-	-	5
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	25	1	-	-	-	-	26
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	<b>53</b>	<b>13</b>	-	-	-	-	<b>66</b>
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	4	-	-	-	-	-	4
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	<b>4</b>	-	-	-	-	-	<b>4</b>
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	3	25	-	-	-	-	28
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	4	-	-	-	-	4
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	-	8	-	-	-	-	8
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	3	-	-	-	-	-	3
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	<b>6</b>	<b>37</b>	-	-	-	-	<b>43</b>
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	1	-	-	-	-	-	1
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	<b>1</b>	-	-	-	-	-	<b>1</b>
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	-	2	-	-	-	-	-	2
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	90	-	-	-	-	-	90
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	<b>92</b>	-	-	-	-	-	<b>92</b>
	082-E9982: Pereo de fondos federales	-	-	-	-	-	-	461	-	-	-	-	-	461
	<b>JRC48: 48. Federal fund matching</b>	-	-	-	-	-	-	<b>461</b>	-	-	-	-	-	<b>461</b>
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	-	14,631	-	-	-	-	14,631





PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	002-E2593: Combustible y Lubricantes A.S.G.	50	-	-	-	-	-	-	-	-	-	-	-	50
	<b>JRC16: 16. Payments to A.S.G</b>	<b>50</b>	-	-	-	-	-	-	-	-	-	-	-	<b>50</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	-	100	-	-	-	100
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	-	-	100	-	-	-	100
	003-E2792: Conservación y Reparación Edificios y Otras Const - No clasificadas por Contrato	-	-	-	-	-	-	-	-	100	-	-	-	100
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	-	-	<b>300</b>	-	-	-	<b>300</b>
	003-E2650: Arrendamiento de otros equipos de oficina.	-	-	-	-	-	-	-	-	50	-	-	-	50
	003-E2670: Arrendamiento de otros equipos.	-	-	-	-	-	-	-	-	100	-	-	-	100
	<b>JRC19: 19. Leases (excluding PBA)</b>	-	-	-	-	-	-	-	-	<b>150</b>	-	-	-	<b>150</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	543	-	-	-	-	-	-	-	2,074	-	-	-	2,617
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	-	-	57	-	-	-	57
	<b>JRC20: 20. Other purchased services</b>	<b>543</b>	-	-	-	-	-	-	-	<b>2,131</b>	-	-	-	<b>2,674</b>
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	-	-	15	-	-	-	15
	005-E2390: Gastos de viaje fuera de Puerto Rico	-	-	-	-	-	-	-	-	10	-	-	-	10
	005-E2490: Gastos de Transportación - No Clasificados	-	-	-	-	-	-	-	-	200	-	-	-	200
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	-	-	<b>225</b>	-	-	-	<b>225</b>
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	-	-	250	-	-	-	250
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	-	-	<b>250</b>	-	-	-	<b>250</b>
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	-	-	20	-	-	-	20
	010-E4101: Materiales y efectos Sanitarios de Casa	10	-	-	-	-	-	-	-	70	-	-	-	80
	010-E4112: Drogas y Medicinas	2	-	-	-	-	-	-	-	10	-	-	-	12
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	-	10	-	-	-	10

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	010-E4172: Alimentos para Animales	413	-	-	-	-	-	-	-	300	-	-	-	713
	010-E4180: Efectos Agrícolas	-	-	-	-	-	-	-	-	20	-	-	-	20
	010-E4200: Insecticidas	-	-	-	-	-	-	-	-	46	-	-	-	46
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	-	-	10	-	-	-	10
	010-E4242: Combustible y Lubricación para Motores	-	-	-	-	-	-	-	-	60	-	-	-	60
	010-E4262: Material para Edificios y Construcciones	-	-	-	-	-	-	-	-	170	-	-	-	170
	010-E4300: Herramientas menudas	-	-	-	-	-	-	-	-	10	-	-	-	10
	010-E4402: Piezas para equipo Automotriz	-	-	-	-	-	-	-	-	50	-	-	-	50
	010-E4410: Piezas para otros Equipos	-	-	-	-	-	-	-	-	50	-	-	-	50
	010-E4992: Materiales, Suministros y Piezas No Clasificados	26	-	-	-	-	-	-	-	100	-	-	-	126
	<b>JRC40: 40. Materials and Supplies</b>	<b>451</b>	-	-	-	-	-	-	-	<b>926</b>	-	-	-	<b>1,377</b>
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	-	-	10	-	-	-	10
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	-	-	<b>10</b>	-	-	-	<b>10</b>
	011-E5490: Equipo no clasificados	10	-	-	-	-	-	-	-	332	-	-	-	342
	<b>JRC45: 45. Equipment purchases</b>	<b>10</b>	-	-	-	-	-	-	-	<b>332</b>	-	-	-	<b>342</b>
	081-E0081: Asignaciones Englobadas (081)	251	-	-	-	-	-	-	-	-	-	-	-	251
	<b>JRC55: 55. Undistributed Appropriations</b>	<b>251</b>	-	-	-	-	-	-	-	-	-	-	-	<b>251</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>8,255</b>	-	-	-	-	-	-	-	<b>4,324</b>	-	-	-	<b>12,579</b>
P1226: Administración y Conservación de Recursos de Agua y Minerales	001-E1110: Sueldos; puestos regulares	1,576	-	-	-	-	-	-	-	1,336	-	-	-	2,912
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	-	-	129	-	-	-	129
	<b>JRC01: 01. Salaries</b>	<b>1,576</b>	-	-	-	-	-	-	-	<b>1,465</b>	-	-	-	<b>3,041</b>
	001-E1114: Sueldos - Puestos de Confianza	-	-	-	-	-	-	-	-	335	-	-	-	335
	<b>JRC02: 02. Salaries for Trust employees</b>	-	-	-	-	-	-	-	-	<b>335</b>	-	-	-	<b>335</b>

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuestario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	157	-	-	-	-	-	-	-	22	-	-	-	179
	<b>JRC05: 05. Healthcare</b>	<b>157</b>	-	-	-	-	-	-	-	<b>22</b>	-	-	-	<b>179</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	71	-	-	-	-	-	-	-	45	-	-	-	116
	001-E6410: Contribución al Seguro Social Federal	74	-	-	-	-	-	-	-	70	-	-	-	144
	001-E6420: Contribución al Medicare	-	-	-	-	-	-	-	-	15	-	-	-	15
	<b>JRC06: 06. Other benefits</b>	<b>145</b>	-	-	-	-	-	-	-	<b>130</b>	-	-	-	<b>275</b>
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	98	-	-	-	-	-	-	-	-	-	-	-	98
	001-E6412: Seguro Social (Ley 211-2015)	6	-	-	-	-	-	-	-	-	-	-	-	6
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	<b>104</b>	-	-	-	-	-	-	-	-	-	-	-	<b>104</b>
	002-E2505: Pago de servicios de teléfonos - año corriente	-	-	-	-	-	-	-	-	100	-	-	-	100
	<b>JRC15: 15. Other facilities costs</b>	<b>-</b>	-	-	-	-	-	-	-	<b>100</b>	-	-	-	<b>100</b>
	003-E2792: Conservación y Reparación Edificios y Otras Const - No clasificadas por Contrato	-	-	-	-	-	-	-	-	400	-	-	-	400
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	<b>-</b>	-	-	-	-	-	-	-	<b>400</b>	-	-	-	<b>400</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	85	-	-	-	-	-	-	-	100	-	-	-	185
	<b>JRC20: 20. Other purchased services</b>	<b>85</b>	-	-	-	-	-	-	-	<b>100</b>	-	-	-	<b>185</b>
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	-	-	15	-	-	-	15
	007-E4414: Compra de Equipo no Capitalizable	7	-	-	-	-	-	-	-	-	-	-	-	7
	<b>JRC37: 37. Other operating expenses</b>	<b>7</b>	-	-	-	-	-	-	-	<b>15</b>	-	-	-	<b>22</b>
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	-	-	20	-	-	-	20
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	-	10	-	-	-	10
	010-E4232: Combustibles, Excepto Combustibles para Motor	-	-	-	-	-	-	-	-	10	-	-	-	10
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	-	-	206	-	-	-	206

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuestario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	-	-	246	-	-	-	246
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	-	-	5	-	-	-	5
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	-	-	5	-	-	-	5
	011-E5121: Compra de Vehículos de Motor	-	-	-	-	-	-	-	-	348	-	-	-	348
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	-	-	348	-	-	-	348
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>2,074</b>	-	-	-	-	-	-	-	<b>3,166</b>	-	-	-	<b>5,240</b>
P1321: Reforestación, Administración y Conservación de Recursos Vivos	001-E1110: Sueldos; puestos regulares	3,523	-	-	-	-	-	3,573	-	1,286	-	-	-	8,382
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	-	-	62	-	-	-	62
	<b>JRC01: 01. Salaries</b>	<b>3,523</b>	-	-	-	-	-	<b>3,573</b>	-	<b>1,348</b>	-	-	-	<b>8,444</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	209	-	-	-	-	-	199	-	63	-	-	-	471
	<b>JRC05: 05. Healthcare</b>	<b>209</b>	-	-	-	-	-	<b>199</b>	-	<b>63</b>	-	-	-	<b>471</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	152	-	-	-	-	-	147	-	58	-	-	-	357
	001-E6410: Contribución al Seguro Social Federal	285	-	-	-	-	-	268	-	91	-	-	-	644
	001-E6420: Contribución al Medicare	-	-	-	-	-	-	-	-	5	-	-	-	5
	<b>JRC06: 06. Other benefits</b>	<b>437</b>	-	-	-	-	-	<b>415</b>	-	<b>154</b>	-	-	-	<b>1,006</b>
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	301	-	-	-	-	-	-	-	-	-	-	-	301
	001-E6412: Seguro Social (Ley 211-2015)	23	-	-	-	-	-	-	-	-	-	-	-	23
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	<b>324</b>	-	-	-	-	-	-	-	-	-	-	-	<b>324</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	270	-	396	-	-	-	666
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	<b>270</b>	-	<b>396</b>	-	-	-	<b>666</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	-	-	50	-	-	-	50
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	30	-	-	-	-	-	30
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	<b>30</b>	-	<b>50</b>	-	-	-	<b>80</b>







PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	010-E4232: Combustibles, Excepto Combustibles para Motor	85	-	-	-	-	-	-	-	-	-	-	-	85
	010-E4300: Herramientas menudas	5	-	-	-	-	-	-	-	-	-	-	-	5
	010-E4402: Piezas para equipo Automotriz	25	-	-	-	-	-	-	-	-	-	-	-	25
	010-E4410: Piezas para otros Equipos	20	-	-	-	-	-	-	-	-	-	-	-	20
	010-E4992: Materiales, Suministros y Piezas No Clasificados	110	-	-	-	-	-	-	-	-	-	-	-	110
	<b>JRC40: 40. Materials and Supplies</b>	<b>415</b>	-	-	-	-	-	-	-	-	-	-	-	<b>415</b>
	011-E5250: Equipo de Comunicación y de Radiodifusión	78	-	-	-	-	-	-	-	-	-	-	-	78
	<b>JRC45: 45. Equipment purchases</b>	<b>78</b>	-	-	-	-	-	-	-	-	-	-	-	<b>78</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>13,997</b>	-	-	-	-	-	<b>25</b>	-	-	-	-	-	<b>14,022</b>
	001-E1110: Sueldos; puestos regulares	144	-	-	-	-	-	-	-	-	-	-	-	144
	<b>JRC01: 01. Salaries</b>	<b>144</b>	-	-	-	-	-	-	-	-	-	-	-	<b>144</b>
	001-E1114: Sueldos - Puestos de Confianza	64	-	-	-	-	-	-	-	-	-	-	-	64
	<b>JRC02: 02. Salaries for Trust employees</b>	<b>64</b>	-	-	-	-	-	-	-	-	-	-	-	<b>64</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	12	-	-	-	-	-	-	-	-	-	-	-	12
	<b>JRC05: 05. Healthcare</b>	<b>12</b>	-	-	-	-	-	-	-	-	-	-	-	<b>12</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	9	-	-	-	-	-	-	-	-	-	-	-	9
	001-E6410: Contribución al Seguro Social Federal	14	-	-	-	-	-	-	-	-	-	-	-	14
	<b>JRC06: 06. Other benefits</b>	<b>23</b>	-	-	-	-	-	-	-	-	-	-	-	<b>23</b>
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	61	-	-	-	-	-	-	-	-	-	-	-	61
	001-E6412: Seguro Social (Ley 211-2015)	5	-	-	-	-	-	-	-	-	-	-	-	5
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	<b>66</b>	-	-	-	-	-	-	-	-	-	-	-	<b>66</b>
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	29	-	-	-	-	-	29
	<b>JRC20: 20. Other purchased services</b>	<b>-</b>	-	-	-	-	-	<b>29</b>	-	-	-	-	-	<b>29</b>

P1324: Información y Educación sobre Protección del Ambiente



PROGRAMAS	CUENTAS	2024											Total
		Aprobado											
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas	
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	26	-	-	-	-	26
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	<b>26</b>	-	-	-	-	<b>26</b>
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	133	-	-	-	-	133
	007-E4414: Compra de Equipo no Capitalizable	5	-	-	-	-	-	24	-	-	-	-	29
	<b>JRC37: 37. Other operating expenses</b>	<b>5</b>	-	-	-	-	-	<b>157</b>	-	-	-	-	<b>162</b>
	010-E4992: Materiales, Suministros y Piezas No Clasificados	30	-	-	-	-	-	21	-	-	-	-	51
	<b>JRC40: 40. Materials and Supplies</b>	<b>30</b>	-	-	-	-	-	<b>21</b>	-	-	-	-	<b>51</b>
	011-E5080: Equipo educativo y recreativo	5	-	-	-	-	-	-	-	-	-	-	5
	<b>JRC45: 45. Equipment purchases</b>	<b>5</b>	-	-	-	-	-	-	-	-	-	-	<b>5</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>349</b>	-	-	-	-	-	<b>233</b>	-	-	-	-	<b>582</b>
P1325: Planificación Integral del Uso, Conservación y Desarrollo de los Rec. Naturales	001-E1110: Sueldos; puestos regulares	512	-	-	-	-	-	191	-	-	-	-	703
	<b>JRC01: 01. Salaries</b>	<b>512</b>	-	-	-	-	-	<b>191</b>	-	-	-	-	<b>703</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	26	-	-	-	-	-	6	-	-	-	-	32
	<b>JRC05: 05. Healthcare</b>	<b>26</b>	-	-	-	-	-	<b>6</b>	-	-	-	-	<b>32</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	22	-	-	-	-	-	7	-	-	-	-	29
	001-E6410: Contribución al Seguro Social Federal	34	-	-	-	-	-	14	-	-	-	-	48
	<b>JRC06: 06. Other benefits</b>	<b>56</b>	-	-	-	-	-	<b>21</b>	-	-	-	-	<b>77</b>
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	58	-	-	-	-	-	-	-	-	-	-	58
	001-E6412: Seguro Social (Ley 211-2015)	5	-	-	-	-	-	-	-	-	-	-	5
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	<b>63</b>	-	-	-	-	-	-	-	-	-	-	<b>63</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	2	-	-	-	-	2
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	<b>2</b>	-	-	-	-	<b>2</b>
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	132	-	-	-	-	132

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC33: 33. Other professional services</b>	-	-	-	-	-	-	132	-	-	-	-	-	132
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	1	-	-	-	-	-	1
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	1	-	-	-	-	-	1
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	10	-	-	-	-	-	10
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	10	-	-	-	-	-	10
	011-E5490: Equipo no clasificados	-	-	-	-	-	-	8	-	-	-	-	-	8
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	8	-	-	-	-	-	8
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	-	2,226	-	-	-	-	2,226
	<b>JRC55: 55. Undistributed Appropriations</b>	-	-	-	-	-	-	-	2,226	-	-	-	-	2,226
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>657</b>	-	-	-	-	-	<b>371</b>	<b>2,226</b>	-	-	-	-	<b>3,254</b>
P1326: Seguridad Marina y Capacitación Ciudadana	001-E1110: Sueldos; puestos regulares	-	-	-	-	-	-	323	-	932	-	-	-	1,255
	001-E1120: Sueldos ; puestos transitorios	-	-	-	-	-	-	-	-	271	-	-	-	271
	<b>JRC01: 01. Salaries</b>	-	-	-	-	-	-	<b>323</b>	-	<b>1,203</b>	-	-	-	<b>1,526</b>
	001-E1114: Sueldos - Puestos de Confianza	-	-	-	-	-	-	-	-	53	-	-	-	53
	<b>JRC02: 02. Salaries for Trust employees</b>	-	-	-	-	-	-	-	-	<b>53</b>	-	-	-	<b>53</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	-	-	-	-	-	-	30	-	15	-	-	-	45
	<b>JRC05: 05. Healthcare</b>	-	-	-	-	-	-	<b>30</b>	-	<b>15</b>	-	-	-	<b>45</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	-	-	-	-	-	-	12	-	49	-	-	-	61
	001-E6410: Contribución al Seguro Social Federal	-	-	-	-	-	-	21	-	80	-	-	-	101
	<b>JRC06: 06. Other benefits</b>	-	-	-	-	-	-	<b>33</b>	-	<b>129</b>	-	-	-	<b>162</b>
	003-E2760: Conservación y reparación de equipo de oficina por contrato.	-	-	-	-	-	-	-	-	85	-	-	-	85
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	-	5	-	-	-	5



PROGRAMAS	CUENTAS	2024											Total
		Aprobado											
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas	
	001-E6410: Contribución al Seguro Social Federal	3	-	-	-	-	-	-	-	-	-	-	3
	<b>JRC06: 06. Other benefits</b>	<b>5</b>	-	-	-	-	-	-	-	-	-	-	<b>5</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	20	-	-	-	20
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	-	<b>20</b>	-	-	-	<b>20</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>50</b>	-	-	-	-	-	-	<b>26</b>	-	-	-	<b>76</b>
P1328: Educación, Reducción y Reciclaje de Desperdicios Sólidos	001-E1110: Sueldos; puestos regulares	368	-	-	-	-	-	-	232	-	-	-	600
	<b>JRC01: 01. Salaries</b>	<b>368</b>	-	-	-	-	-	-	<b>232</b>	-	-	-	<b>600</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	56	-	-	-	-	-	-	3	35	-	-	94
	<b>JRC05: 05. Healthcare</b>	<b>56</b>	-	-	-	-	-	-	<b>3</b>	<b>35</b>	-	-	<b>94</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	16	-	-	-	-	-	-	-	-	-	-	16
	001-E6410: Contribución al Seguro Social Federal	27	-	-	-	-	-	-	1	-	-	-	28
	<b>JRC06: 06. Other benefits</b>	<b>43</b>	-	-	-	-	-	-	<b>1</b>	-	-	-	<b>44</b>
	002-E2593: Combustible y Lubricantes A.S.G.	-	-	-	-	-	-	-	-	780	-	-	780
	<b>JRC16: 16. Payments to A.S.G</b>	-	-	-	-	-	-	-	-	<b>780</b>	-	-	<b>780</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	-	15	-	-	15
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	-	-	<b>15</b>	-	-	<b>15</b>
	003-E2112: Franqueo	-	-	-	-	-	-	-	-	1	-	-	1
	003-E2820: Seguro de Automóviles	-	-	-	-	-	-	-	5	-	-	-	5
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	-	-	7	-	-	7
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	-	<b>5</b>	<b>8</b>	-	-	<b>13</b>
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	-	2	12	-	-	14
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	-	<b>2</b>	<b>12</b>	-	-	<b>14</b>

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	007-E2990: Servicios misceláneos no clasificados	-	-	-	-	-	-	-	-	121	-	-	-	121
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	-	-	121	-	-	-	121
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	-	5	6	-	-	-	11
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	-	5	6	-	-	-	11
	012-E1270: Servicios Profesionales por el Servicio de Publicidad	-	-	-	-	-	-	-	45	10	-	-	-	55
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	-	45	10	-	-	-	55
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	-	-	5	10	-	-	-	15
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	-	5	10	-	-	-	15
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298</b>	<b>997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,762</b>
P1631: Emergencias Ambientales	001-E1110: Sueldos; puestos regulares	-	-	-	-	-	-	108	571	-	-	-	-	679
	<b>JRC01: 01. Salaries</b>	-	-	-	-	-	-	108	571	-	-	-	-	679
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	-	-	-	-	-	-	3	39	-	-	-	-	42
	<b>JRC05: 05. Healthcare</b>	-	-	-	-	-	-	3	39	-	-	-	-	42
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	-	-	-	-	-	-	4	17	-	-	-	-	21
	001-E6410: Contribución al Seguro Social Federal	-	-	-	-	-	-	8	-	-	-	-	-	8
	001-E6430: Contribución al Seguro Social Choferil	-	-	-	-	-	-	-	1	-	-	-	-	1
	<b>JRC06: 06. Other benefits</b>	-	-	-	-	-	-	12	18	-	-	-	-	30
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	-	-	-	-	-	-	-	87	-	-	-	-	87
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	-	-	-	-	-	-	-	87	-	-	-	-	87
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	70	-	-	-	-	70
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	-	70	-	-	-	-	70
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	68	170	-	-	-	-	238

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	30	-	-	-	-	-	30
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	<b>98</b>	<b>170</b>	-	-	-	-	<b>268</b>
	005-E2220: Servicios de Transportación	-	-	-	-	-	-	1	1	-	-	-	-	2
	005-E2310: Pasajes de Viajes en Puerto Rico	-	-	-	-	-	-	1	1	-	-	-	-	2
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	-	12	-	-	-	-	12
	005-E2330: Pasajes de Viajes fuera de Puerto Rico	-	-	-	-	-	-	5	5	-	-	-	-	10
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	1	2	-	-	-	-	3
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	1	-	-	-	-	-	1
	005-E2460: Alojamiento en Puerto Rico	-	-	-	-	-	-	-	2	-	-	-	-	2
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	<b>9</b>	<b>23</b>	-	-	-	-	<b>32</b>
	006-E1220: Servicios Médicos	-	-	-	-	-	-	-	5	-	-	-	-	5
	<b>JRC30: 30. Medical professional services</b>	-	-	-	-	-	-	-	<b>5</b>	-	-	-	-	<b>5</b>
	006-E1290: Servicios profesionales y consultivos - no clasificados	-	-	-	-	-	-	490	-	-	-	-	-	490
	<b>JRC33: 33. Other professional services</b>	-	-	-	-	-	-	<b>490</b>	-	-	-	-	-	<b>490</b>
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	2	2	-	-	-	-	4
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	-	6	-	-	-	-	6
	010-E4152: Ropa y Materiales para Ropa	-	-	-	-	-	-	-	3	-	-	-	-	3
	010-E4214: Materiales y Efectos de Seguridad	-	-	-	-	-	-	2	1	-	-	-	-	3
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	<b>4</b>	<b>12</b>	-	-	-	-	<b>16</b>
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	3	2	-	-	-	-	5
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	<b>3</b>	<b>2</b>	-	-	-	-	<b>5</b>
	011-E5090: Compra de equipo de computadora : Hardware y Software	-	-	-	-	-	-	-	10	-	-	-	-	10







PROGRAMAS	CUENTAS	2024											Total
		Aprobado											
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas	
	002-E2593: Combustible y Lubricantes A.S.G.	200	-	-	-	-	-	-	-	-	-	-	200
	<b>JRC16: 16. Payments to A.S.G</b>	<b>200</b>	-	-	-	-	-	-	-	-	-	-	<b>200</b>
	003-E2880: Primas de fianzas de fidelidad	-	-	-	-	-	-	-	12	-	-	-	12
	<b>JRC17: 17. Payments for PRIMAS</b>	-	-	-	-	-	-	-	<b>12</b>	-	-	-	<b>12</b>
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	75	-	-	-	-	-	-	200	-	-	-	275
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	<b>75</b>	-	-	-	-	-	-	<b>200</b>	-	-	-	<b>275</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	711	-	-	-	-	-	-	2,083	-	-	-	2,794
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	2	-	20	-	-	-	22
	<b>JRC20: 20. Other purchased services</b>	<b>711</b>	-	-	-	-	<b>2</b>	-	<b>2,103</b>	-	-	-	<b>2,816</b>
	005-E2380: Gastos de Viaje en PR - no clasificados	10	-	-	-	-	-	-	-	-	-	-	10
	<b>JRC22: 22. Transportation</b>	<b>10</b>	-	-	-	-	-	-	-	-	-	-	<b>10</b>
	006-E1250: Servicios Profesionales y Consultoria - OCALARH	10	-	-	-	-	-	-	20	-	-	-	30
	<b>JRC27: 27. Labor and human resources professional services</b>	<b>10</b>	-	-	-	-	-	-	<b>20</b>	-	-	-	<b>30</b>
	006-E1290: Servicios profesionales y consultivos - no clasificados	20	-	-	-	-	-	-	137	-	-	-	157
	<b>JRC33: 33. Other professional services</b>	<b>20</b>	-	-	-	-	-	-	<b>137</b>	-	-	-	<b>157</b>
	007-E2970: Otros Gastos No Clasificados	10	-	-	-	-	-	-	90	-	-	-	100
	<b>JRC37: 37. Other operating expenses</b>	<b>10</b>	-	-	-	-	-	-	<b>90</b>	-	-	-	<b>100</b>
	010-E4012: Materiales y Efectos de Oficina	100	-	-	-	-	-	-	350	-	-	-	450
	<b>JRC40: 40. Materials and Supplies</b>	<b>100</b>	-	-	-	-	-	-	<b>350</b>	-	-	-	<b>450</b>
	011-E5490: Equipo no clasificados	75	-	-	-	-	-	-	-	-	-	-	75
	<b>JRC45: 45. Equipment purchases</b>	<b>75</b>	-	-	-	-	-	-	-	-	-	-	<b>75</b>
	081-E0081: Asignaciones Englobadas (081)	-	-	-	-	-	-	-	3,491	-	-	-	3,491

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	<b>JRC55: 55. Undistributed Appropriations</b>	-	-	-	-	-	-	-	-	3,491	-	-	-	<b>3,491</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>3,831</b>	-	-	-	-	-	<b>223</b>	-	<b>6,403</b>	-	-	-	<b>10,457</b>
P3085: Oficinas de Asesoramiento al Secretario	001-E1110: Sueldos; puestos regulares	630	-	-	-	-	-	69	-	-	-	-	-	699
	<b>JRC01: 01. Salaries</b>	<b>630</b>	-	-	-	-	-	<b>69</b>	-	-	-	-	-	<b>699</b>
	001-E1114: Sueldos - Puestos de Confianza	90	-	-	-	-	-	-	-	-	-	-	-	90
	<b>JRC02: 02. Salaries for Trust employees</b>	<b>90</b>	-	-	-	-	-	-	-	-	-	-	-	<b>90</b>
	001-E2870: Seguro de Hospital; Atención Médica a Empleados	61	-	-	-	-	-	2	-	-	-	-	-	63
	<b>JRC05: 05. Healthcare</b>	<b>61</b>	-	-	-	-	-	<b>2</b>	-	-	-	-	-	<b>63</b>
	001-E2810: Seguro de empleados - Compensación a Obreros (FSE)	51	-	-	-	-	-	2	-	-	-	-	-	53
	001-E6410: Contribución al Seguro Social Federal	89	-	-	-	-	-	5	-	-	-	-	-	94
	<b>JRC06: 06. Other benefits</b>	<b>140</b>	-	-	-	-	-	<b>7</b>	-	-	-	-	-	<b>147</b>
	001-E6025: Pensiones Pre Retirados (Ley 211-2015)	39	-	-	-	-	-	-	-	-	-	-	-	39
	001-E6412: Seguro Social (Ley 211-2015)	3	-	-	-	-	-	-	-	-	-	-	-	3
	<b>JRC07: 07. Early retirement benefits &amp; voluntary transition</b>	<b>42</b>	-	-	-	-	-	-	-	-	-	-	-	<b>42</b>
	002-E2505: Pago de servicios de teléfonos - año corriente	250	-	-	-	-	-	-	-	-	-	-	-	250
	<b>JRC15: 15. Other facilities costs</b>	<b>250</b>	-	-	-	-	-	-	-	-	-	-	-	<b>250</b>
	003-E2760: Conservación y reparación de equipo de oficina por contrato.	158	-	-	-	-	-	-	-	-	-	-	-	158
	003-E2780: Conservación y Reparación otros equipos - por contrato	20	-	-	-	-	-	-	-	-	-	-	-	20
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	<b>178</b>	-	-	-	-	-	-	-	-	-	-	-	<b>178</b>
	003-E2112: Franqueo	20	-	-	-	-	-	-	-	-	-	-	-	20
	<b>JRC20: 20. Other purchased services</b>	<b>20</b>	-	-	-	-	-	-	-	-	-	-	-	<b>20</b>
	010-E4992: Materiales, Suministros y Piezas No Clasificados	20	-	-	-	-	-	6	-	-	-	-	-	26



PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	003-E2772: Conservación y Reparación Equipo Automotriz Por Contrato	-	-	-	-	-	-	-	-	135	-	-	-	135
	003-E2780: Conservación y Reparación otros equipos - por contrato	-	-	-	-	-	-	-	-	25	-	-	-	25
	<b>JRC18: 18. Maintenance &amp; Repairs</b>	-	-	-	-	-	-	-	-	<b>160</b>	-	-	-	<b>160</b>
	003-E2670: Arrendamiento de otros equipos.	-	-	-	-	-	-	-	-	16	-	-	-	16
	<b>JRC19: 19. Leases (excluding PBA)</b>	-	-	-	-	-	-	-	-	<b>16</b>	-	-	-	<b>16</b>
	003-E1294: Servicios Privatizados - Pagos por servicios prestados	-	-	-	-	-	-	-	-	734	-	-	-	734
	003-E2112: Franqueo	-	-	-	-	-	-	-	-	5	-	-	-	5
	003-E2820: Seguro de Automóviles	-	-	-	-	-	-	-	-	3	-	-	-	3
	003-E2960: Adiestramiento a Funcionarios y Empleados Públicos (03)	-	-	-	-	-	-	-	-	20	-	-	-	20
	003-E2980: Servicios Comprados no Clasificados	-	-	-	-	-	-	-	-	50	-	-	-	50
	<b>JRC20: 20. Other purchased services</b>	-	-	-	-	-	-	-	-	<b>812</b>	-	-	-	<b>812</b>
	005-E2320: Gastos de subsistencia en Puerto Rico	-	-	-	-	-	-	-	-	36	-	-	-	36
	005-E2350: Bonificaciones por milla recorrida	-	-	-	-	-	-	-	-	2	-	-	-	2
	005-E2380: Gastos de Viaje en PR - no clasificados	-	-	-	-	-	-	-	-	1	-	-	-	1
	005-E2460: Alojamiento en Puerto Rico	-	-	-	-	-	-	-	-	2	-	-	-	2
	<b>JRC22: 22. Transportation</b>	-	-	-	-	-	-	-	-	<b>41</b>	-	-	-	<b>41</b>
	006-E1260: Servicios Profesionales y Consultivos - Sistemas de Información	-	-	-	-	-	-	-	-	223	-	-	-	223
	<b>JRC25: 25. Information technology (IT) professional services</b>	-	-	-	-	-	-	-	-	<b>223</b>	-	-	-	<b>223</b>
	006-E1210: Servicios Legales	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
	<b>JRC26: 26. Legal professional services</b>	-	-	-	-	-	-	-	-	<b>1,000</b>	-	-	-	<b>1,000</b>
	007-E2970: Otros Gastos No Clasificados	-	-	-	-	-	-	-	-	50	-	-	-	50

PROGRAMAS	CUENTAS	2024											Total	
		Aprobado												
		Resolución Conjunta	Asignac. Especiales	Otras Asginac.	Fondo Presupuest ario	Fondos Federales (ARRA)	Fondo de Emergencia	Fondos Federales	Fondos Especiales Estatales	Ingresos Propios	Otros Ingresos	Fondo de Mejoras Publicas		Prestamos y Emisiones de Bonos
	007-E4414: Compra de Equipo no Capitalizable	-	-	-	-	-	-	-	-	25	-	-	-	25
	<b>JRC37: 37. Other operating expenses</b>	-	-	-	-	-	-	-	-	<b>75</b>	-	-	-	<b>75</b>
	010-E4012: Materiales y Efectos de Oficina	-	-	-	-	-	-	-	-	4	-	-	-	4
	010-E4101: Materiales y efectos Sanitarios de Casa	-	-	-	-	-	-	-	-	3	-	-	-	3
	010-E4132: Efectos de Laboratorios	-	-	-	-	-	-	-	-	3	-	-	-	3
	010-E4992: Materiales, Suministros y Piezas No Clasificados	-	-	-	-	-	-	-	-	15	-	-	-	15
	<b>JRC40: 40. Materials and Supplies</b>	-	-	-	-	-	-	-	-	<b>25</b>	-	-	-	<b>25</b>
	012-E2010: Anuncios y Avisos Públicos	-	-	-	-	-	-	-	-	5	-	-	-	5
	<b>JRC43: 43. Media and Advertisements</b>	-	-	-	-	-	-	-	-	<b>5</b>	-	-	-	<b>5</b>
	011-E5050: Equipo de Oficina	-	-	-	-	-	-	-	-	316	-	-	-	316
	<b>JRC45: 45. Equipment purchases</b>	-	-	-	-	-	-	-	-	<b>316</b>	-	-	-	<b>316</b>
<b>GRAN TOTAL:</b>	<b>GRAN TOTAL:</b>	<b>1,141</b>	-	-	-	-	-	-	-	<b>3,479</b>	-	-	-	<b>4,620</b>

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND  
ENVIRONMENTAL RESOURCES**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**(With The Additional Reports Required  
By The Governmental Auditing Standards  
And The Uniform Guidance)**

**Rodríguez & Santiago, CPA's, PSC**  
**Certified Public Accountants and Consultants**

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Financial Statements  
For the fiscal year ended June 30, 2020

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Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and Environmental Resources  
San Juan, Puerto Rico

### ***Report on the Financial Statements***

We have audited the accompanying Statement of Cash Receipts and Cash Disbursements - Governmental Funds (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**), for the fiscal year ended June 30, 2020, and the related notes to the Statement, which collectively comprise the **Department's** financial statement as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the Statement in accordance with the cash basis method of accounting described in **Note 2**; this includes determining that the cash basis method of accounting is an acceptable basis for the preparation of the Statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express our opinion on the Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the **Department's** preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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### **Basis for Qualified Opinion**

As described on **Note 1**, the **Department** is in the process of adopting and executing a Reorganization Plan (the Plan). The Plan was adopted pursuant the provisions and requirements of enacted laws, which transfers and consolidates in the **Department**, the faculties, functions, services and structures of the Environmental Quality Board (hereinafter "the EQB"), the Solid Waste Authority (hereinafter "the SWA") and the Program of National Parks attached to the Department of Recreation and Sports, hereinafter "the National Parks Program" (NPP).

Based on the above, the cash receipts and disbursement of the EQB and NPP programs are presented on the **Department's** accompanying Statement of Cash Receipts and Disbursements. However, the SWA financial statements are prepared using the accrual method of accounting, which is a different method of accounting from the method used by the **Department**. Accordingly, the financial statements of the SWA cannot be consolidated and presented in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2020.

### **Qualified Opinion**

In our opinion, except for the effect of the matter discussed in the "Basis for Qualified Opinion" paragraph, if any, the Statement referred to above presents fairly, in all material respects, the cash receipts and cash disbursements of the **Department's** governmental funds for the fiscal year ended June 30, 2020, in conformity with the basis of accounting described in **Note 2**.

### **Emphasis of Matter**

#### **Financial Deterioration of the Commonwealth of Puerto Rico (The Commonwealth)**

As discussed in **Note 8** to the Statement, the **Department** is part of the Commonwealth. As of June 30, 2020, the financial condition and liquidity of the Commonwealth has deteriorated. Considering that the **Department** depends completely on appropriations from the Commonwealth, the financial condition and liquidity of the **Department** could be similarly affected.

### **Basis of Accounting**

As described on **Note 2**, the Statement referred to above was prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Report on Required Supplementary Information**

The **Department** has not presented the management's discussion and analysis that is necessary to supplement although not required to be part of this Statement.

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**Other Matter**

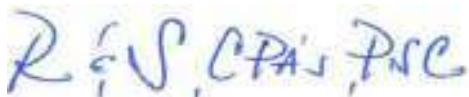
**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the **Department's** Statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the Statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Statement.

The information has been subjected to the auditing procedures applied in the audit of the Statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Statement or to the Statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the Statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2020, on our consideration of the **Department's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **Department's** internal control over financial reporting and compliance.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
September 24, 2021

The Stamp Number **E459208** was  
affixed in the original of this Report.

**Rodriguez & Santiago, CPA's, PSC**  
**Certified Public Accountants and Consultants**

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Fiscal Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Federal Fund	Total Governmental Funds
<b>CASH RECEIPTS:</b>				
Legislative appropriations	\$ 36,828,261	\$ -	\$ -	\$ 36,828,261
Federal grants	-	-	6,216,773	6,216,773
State special grants	-	15,666,242	-	15,666,242
Charge for service	-	4,788,693	-	4,788,693
National parks program	8,996,621	-	-	8,996,621
Environmental quality program	<u>16,161,000</u>	<u>14,512,999</u>	<u>24,778,108</u>	<u>55,452,107</u>
Total cash receipts	<u>61,985,882</u>	<u>34,967,934</u>	<u>30,994,881</u>	<u>127,948,697</u>
<b>CASH DISBURSEMENTS:</b>				
Executive management	11,003,212	4,373,486	145,864	15,522,562
Administration	180,865	-	-	180,865
Management affairs	2,578,374	196,746	427,158	3,202,278
Consulting assistance	857,035	-	44,140	901,175
Environmental education and information	248,945	-	145,248	394,193
Living resources	2,615,778	627,264	6,030,060	9,273,102
Permits endorsement and specialized services	840,681	-	152,081	992,762
Integral planning	744,323	-	247,287	991,610
Rangers	9,920,246	-	485,462	10,405,708
Regional coordination	1,711,601	-	-	1,711,601
Water and mineral resources	1,233,462	11,754,652	-	12,988,114
National parks program	8,779,836	1,594,695	-	10,374,531
Environmental quality program	<u>6,926,127</u>	<u>10,949,453</u>	<u>28,018,054</u>	<u>45,893,634</u>
Total cash disbursements	<u>47,640,485</u>	<u>29,496,296</u>	<u>35,695,354</u>	<u>112,832,135</u>
Excess (deficiency) of Cash Receipts Over (under) Cash Disbursements	<u>\$ 14,345,397</u>	<u>\$ 5,471,638</u>	<u>\$ (4,700,473)</u>	<u>\$ 15,116,562</u>

See accompanying notes to the statement of cash receipts and cash disbursements.

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1. ORGANIZATION AND REPORTING ENTITY

A. Organization:

The **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** is an instrumentality and part of the executive branch of the Commonwealth of Puerto Rico. The **Department** was created by Act No. 23 of June 20, 1972, as amended, to manage, protect, conserve, and develop the natural resources and the environment of the island of Puerto Rico.

The **Department** is in charge of developing and implementing their tasks in accordance with the duties and responsibilities conferred by the Constitution and the Laws in force in accordance with the established environmental public policy.

The **Department** is under the direction and supervision of a Secretary appointed by the Governor of Puerto Rico. The Secretary of the **Department** is responsible for the design, implementation and supervision of the operations of the **Department**, including its fiscal organization.

On August 2, 2018, Law No. 171 was enacted for the purpose of executing and complying with the Reorganization Plan of the **Department** (hereinafter, "the Plan") adopted pursuant to Law No. 122 of December 18, 2017, which transfers, groups and consolidates in the **Department**, the faculties, functions, services and structures of the Environmental Quality Board (hereinafter "the EQB"), the Solid Waste Authority (hereinafter "the SWA") and the Program of National Parks attached to the Department of Recreation and Sports, hereinafter "the National Parks Program" (NPP), in order to streamline procedures, share government resources, achieve savings and make possible the outsourcing of certain functions or services.

The Secretary of the **Department** shall have all the faculties and powers necessary for the implementation of the Plan and the amendments contained herein. The implementation of the Plan must comply with the guidelines and general principles established in Law No. 122 of December 18, 2017. Also, the **Department** shall be responsible for implementing the public policy of the Government of Puerto Rico contained in section 19 of Article VI of the Constitution.

For these purposes, it will put into effect programs for the use and conservation of the environment and natural resources of Puerto Rico in accordance with the provisions of Act 416-2004, as amended, known as the "Environmental Public Policy Act."

On September 6, 2019, the Secretary of the **Department** issued an Administrative Order No. 2019-04 to establish the process to finish the reorganization of the **Department** under the provisions of Law No. 171-2018.

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

As of the date of the financial statement, the **Department** has not finished the process of consolidation proposed on the Reorganization Plan. Accordingly, the accounting records and transactions of the **Department**, the EQB and the ADS are kept using different accounting systems and internal controls. Also, the **Department**, the PNP and the EQB uses the cash method basis of accounting, while ADS uses the accrual method of accounting for financial statement presentation.

In order to complete the Reorganization Plan described before, the **Department** have implemented the following measures:

- ✓ The accounts of the NPP were integrated in the PRIFAS Accounting System effective on January 1, 2019. Since that date, the resources and expenditures of the NPP have been recognized as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.
- ✓ The cash receipts and cash disbursements related to the resources and expenditures of the EQB were combined and accounted for in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2020. The cash basis financial information of the EQB is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

On July 1<sup>st</sup>, 2019, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the EQB as a part of the Department on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan.

- ✓ The SWA's main purpose is to provide alternatives for the processing of solid waste in Puerto Rico. Also, the SWA has the responsibility of educating the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste. The SWA financial statements are prepared using the accrual method of accounting, which is a different method of accounting from the method used by the **Department**. Accordingly, the financial statements of the SWA cannot be consolidated and presented in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2020.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2020

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

Also, the SWA's audited financial statements for the fiscal year ended June 30, 2020 are not available at September 24, 2021, the date of issuance of the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2020. However, the information of the SWA's Unaudited Statement of Financial Position and Unaudited Statement of Activities as of and for the year ended June 30, 2020 are presented below.

The following is a summary of the financial information of the Solid Waste Authority, based on interim unaudited financial statements as of June 30, 2020:

**SOLID WASTE AUTHORITY**  
*(Now the Department of Natural and Environmental Resources)*  
*Statement of Net Position – Unaudited*

**ASSETS**

**Current assets:**

Cash and cash equivalents	\$ 11,494,254
Accounts receivable, net of allowance for doubtful accounts	<u>5,010,902</u>
Total current assets	<u>16,505,156</u>

**Non-current assets:**

Due from Commonwealth of Puerto Rico	404,621
Capital assets, net of accumulated depreciation	<u>88,900,300</u>
Total non-current assets	<u>89,304,921</u>

Deferred outflows of resources	<u>491,764</u>
Total assets	<u>\$ 106,301,841</u>

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2020

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

**SOLID WASTE AUTHORITY**  
*(Now the Department of Natural and Environmental Resources)*  
*Statement of Net Position – Unaudited (Continued)*

LIABILITIES AND NET POSITION

Current liabilities:

Current portion of long-term obligations:

Accrued compensated absences	\$ 160,363
Voluntary termination benefits	313,899
Bond payable	1,229,378
Accounts payable	3,797,778
Accrued liabilities	2,158,805
Deferred revenues	4,540,874
Due to governmental entities	<u>3,883,583</u>
Total current liabilities	<u>16,084,680</u>

Non-current liabilities:

Lines of credit	50,237,237
Bonds payable	6,549,813
Due to other governmental entities	4,541,117
Accrued compensated absences	260,163
Voluntary termination benefits	2,350,441
Net pension liability	6,312,258
Other post-employment benefits liability	<u>169,484</u>
Total non-current liabilities	<u>70,420,513</u>

Total liabilities 86,505,193

Deferred inflows of resources 874,928

Net position:

Net investment in capital assets	38,663,063
Unrestricted	<u>(19,741,343)</u>
Total net position	<u>18,921,720</u>

Total liabilities and net position (deficit) \$ 106,301,841

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2020

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

**SOLID WASTE AUTHORITY**

*(Now the Department of Natural and Environmental Resources)*

*Statement of Revenues, Expenses and Changes in Net Position – Unaudited*

Operating revenues	\$ 1,050,507
Operating expenses	<u>(7,631,174)</u>
Operating loss before non-operating revenues (expenses)	(6,580,667)
Total non-operating revenues (expenses)	<u>3,555,930</u>
Change in net position	(3,024,737)
Net position (deficit) at beginning of fiscal year	<u>21,946,457</u>
Net position at end of fiscal year	<u>\$ 18,921,720</u>

B. Financial Reporting Entity

The **Department** is for financial reporting purposes a part of the Commonwealth of Puerto Rico. Because the **Department** is part, for financial reporting purposes, of the Commonwealth of Puerto Rico, its financial data is included as part of the Commonwealth of Puerto Rico financial statements. The **Department** accompanying financial statement is issued solely to comply with the Single Audit Act Amendments of 1996 (P.L. 104-156) and for the information and used of The **Department's** management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



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2. SUMMARY OF SIGNIFICANT POLICIES

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The Statement of Cash Receipts and Cash Disbursements of the **Department** is intended to present the receipts and disbursements on only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, solely to provide the **Department's** operating results to the Commonwealth of Puerto Rico and certain federal awarding agencies to comply with the Single Audit Act of 1984, P.L. 98-502, as subsequently amended, and are not intended to be and should not be used by anyone other than these specified parties.

The **Department's** accompanying financial statement has been prepared in accordance with the cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. The basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

The cash basis of accounting differs from GAAP primarily because revenue (cash receipts) is recognized when received in cash rather than when earned and susceptible to accrual, and expenditures (cash disbursements) are recognized when paid rather than when incurred or subject to accrual. No accrual is recognized.

The accounts of the **Department** are organized on the basis of fund types, which are responsible for the coordination, receipt, and management of funds. These are composed of three (3) funds which are described below. The accounts of the **Department** are accounted for with a set of accounts which only includes cash receipts and cash disbursements. No balance sheet accounts are maintained or reported.

The following funds account for the governmental resources allocated to them for the purpose of carrying on specified activities in accordance with laws, regulations, and other restrictions:

- ✓ **General Fund** - is the general operating fund of the **Department**. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ✓ **Special Revenue Fund** - This fund is used to account for the proceeds of specific revenue sources (other than expendable for specific purposes).

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

- ✓ **Federal Fund** - The **Department** participates in a number of Federal Financial Assistance Programs funded by the Federal Government that are legally restricted to expenditures for specific purposes in accordance with grant agreements. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors

These funds included the following programs:

**Management and Administration** - This program is used to account for resources and expenditures related to providing support and advice to the **Department** by providing tools and mechanisms to facilitate the coordination and execution of the overall administration of the human resources, acquisitions, finance, legal advice and general services. These are composed of the following:

- *Executive Management*
- *Administration*
- *Management Affairs*
- *Consulting Assistance*

**Environmental Education and Information** - This program is used to account for resources and expenditures related to creation, custody and dissemination of educational information and material over the importance to protect our natural and environmental resources.

**Living Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation, development and administration of the forest resources, protected species, endangered species and exotic species, including natural resources in coastal zones and sport fishing and hunting programs.

**Permits, Endorsements and Specialized Services** - This program is used to account for resources and expenditures related to the licensing of the earth extraction permits, franchising and water use permits, concessions and authorization of maritime and land maritime estate.

**Integral Planning** - This program is used to account for resources and expenditures related to the establishment of public policies related to the use, conservation, development and administration of land natural resources.

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**Rangers** - This program is used to account for resources and expenditures related to the guardian and protection of all natural resources around the island.

**Regional Coordination** - This program is used to account for resources and expenditures related to cleaning and maintaining in optimum conditions the beaches and rivers among other waters corps and the conservation of life and such property. Facilities to satisfy the needs of the community and to provide support to the service programs are carried on through the regional offices located at Aguadilla, Arecibo, Guayama, Humacao, Mayaguez, Ponce, and San Juan.

**Water and Minerals Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation development and administration of the water and mineral resources around the island. Also, these funds are used for flood control projects.

**National Parks Program** – This program is use to account for resources and expenditures related to the National Parks Program (NPP) operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The resources and expenditures transactions related to the NPP were transferred and accounted for the **Department** since January 1, 2019.

For the purposes of the Program, in addition to any others provided in the laws or programs whose administration and implementation is delegated to it, the **Department** will have the following functions and responsibilities:

- (a) Operate a system that integrates all natural, recreational or historical parks that are declared national. It will also promote the protection, conservation and recreational use of parks, beaches, forests, historical and natural monuments of Puerto Rico in such a way that they are preserved and maintained in optimal condition for the enjoyment of present and future generations of Puerto Ricans and visitors from abroad.
- (b) Plan, design, build, operate, maintain and preserve recreational and sports facilities.
- (c) Sell, bill and collect, for the services rendered, to other agencies, municipalities and governmental, quasi-public and private organizations; including services rendered to sports and recreational committees, federations and associations.

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**National Parks Program (Continued)**

- (d) Dedicate its resources to the development of any activity or company that promotes, directly or indirectly, the means for recreation.
- (e) All recreational and sports facilities may be leased through a reasonable rental fee, provided that the Program may assign its facilities free of charge to non-profit organizations to carry out their activities.
- (f) Be a trustee of the National Parks Trust (the Trust). All the administration and maintenance of the Trust will be carried out by the **Department** through the NPP, in accordance with the purposes of the Trust's constitution. In its capacity as trustee of the Trust, the **Department** will have all the capacities to administer the Trust, being able to exercise its discretion in the management and transfer of funds and real and personal property between both entities for the purposes of the Trust and the amendments to this that the **Department** deems appropriate.
- (g) Protect the integrity of the Puerto Rico National Park System, established by Law 9-2001, as amended, known as the "Puerto Rico National Park System Law", exercising exclusive jurisdiction over the administration, management and development of the existing National Parks and those who are designated in the future. The title and domain of every resource that was declared a National Park will correspond to the **Department** for its protection in perpetuity, providing that the real properties that are part of a National Park may not be leased or sold for a purpose other than consistent with the public interest.

**Environmental Quality Program** - This program is use to account for resources and expenditures related to the Environmental Quality Board operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The main purpose of this program is to protect the environmental by controlling air, water and land pollution and eliminating noise harmful to health and to promoting a better quality of life. Following is a summary of cash receipts and cash disbursement of this program for the year ended June 30, 2020.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2020

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

*Environmental Quality Program (Continued)*

**CASH RECEIPT**

Legislative appropriations	\$ 16,161,000
Fines	985,186
Licences	4,931,616
Neumatic and recycling	8,596,197
Federal grants	<u>24,778,108</u>
Total cash receipts	<u>55,452,107</u>

**CASH DISBURSMENTS**

Air quality improvement	29,349
Analysis of environmental test	388,017
Clean air act project	945,380
Emergency response and superfund project	1,075,964
Environmental emergencies	2,077,858
General, administration and direction	3,813,045
Land pollution control	2,223,714
Neumatic and recycling	6,913,770
Pollution control	160,988
Regional Services	819,027
Studies for request of tax exemption	33,181
Water quality improvement	4,651,418
Capitalization grant for clean water state revolving fund	<u>22,761,923</u>
Total cash disbursements	<u>45,893,634</u>
Excess of cash receipts over cash disbursements	<u>\$ 9,558,473</u>

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

B. Stewardship Compliance and Accountability

On January 2, 2017, the Governor of Puerto Rico signed the Executive Order No. 2017-005, which required that all departments, agencies, and instrumentalities of the Government of Puerto Rico and those expressly required by the Governor, are ordered to implement the Zero-Base Budget methodology for the preparation of the budget for fiscal year 2018-2019 and subsequent fiscal years, per the applicable techniques and approaches of Zero-Base Budget and should be in conformity with the Fiscal Plan approved by the Oversight Board for Puerto Rico, pursuant to the Federal Law Pub. L. 114-187, Puerto Rico Oversight, Management and Economic Stability Act (PROMESA).

The revenues recognized in the General Fund consist of appropriations from the Office of Management and Budget of the Commonwealth of Puerto Rico for recurrent and ordinary functions of the **Department**. The procedures followed in approving the annual budget is as follows:

- ✓ Between November and December, the **Department** submits to the Office of Management and Budget of the Commonwealth of Puerto Rico an operating budget petition for the fiscal year commencing the following July 1 of each fiscal year.
- ✓ At the beginning of the ordinary session of the Legislative Assembly of the Commonwealth of Puerto Rico, the Governor submits a proposed budget for the fiscal year covering the whole operations of the Commonwealth. This proposed budget includes estimated expenditures and the means of financing them.
- ✓ The annual budget is legally enacted through the approval by the Legislative Assembly of the Joint Resolution of the General Budget. Subsequently to enactment, the Office of Management and Budget of the Commonwealth has the authority to make the necessary adjustments to the budget.

The financial statement is presented at the programmatic level. However, budgetary control and accounting are maintained at a level more detailed to provide the management control in detail of the expenses to the appropriate level of the budget.

Federal grant funds can be carried over a specified amount of time, upon request to, and approval by the federal agencies. The financial statement is presented at the programmatic level. However, budgetary control and accounting is exercised at a lower level providing management with detailed control over expenditures at an appropriated budget level. Budgetary Comparison Schedule is not legally required to do so.

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2. **SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)**

**C. Inventories**

The **Department** purchases office and printing supplies, gasoline, oil and other items. The cost of purchases is recorded as cash disbursements in the financial statement.

**D. Property and Equipment**

Property and equipment acquired are recorded as cash disbursements in the financial statement.

**E. Inter-fund Transactions**

Transfer of expenditures (reimbursements) made by one fund to another are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the reimbursed fund.

**F. Compensated Absences**

The employees of the **Department** accrue regular vacation and sick leave at 2.5 days and 1.5 days per calendar month, respectively. The allowed maximum number of accumulated days of regular vacation and sick leave is 60 days and 90 days, respectively. The payment of regular vacations and sick leave is recorded when paid.

On February 4, 2017, the Government enacted Law No. 8 for the Administration and Transformation of the Human Resources of the Government of Puerto Rico. Effective on that date, this Law established and recognizes that the government is a Single Employer. Under the provisions of this law annual vacation days were reduced from thirty (30) to fifteen (15) days. The vacation days may be accumulated to a maximum of sixty (60) days.

Also, the employees hire before the effectiveness of this law, will be granted annually with eighteen (18) days of sick leave. In addition, the employees hire after the effectiveness of this law, will be granted annually with twelve (12) days of sick leave. In both cases, the sick leave days may be accumulated to a maximum of ninety (90) days.

On December 16, 2019, the Government enacted Law No. 176 to amend the provisions of Law No.8. Accordingly, annual vacation days were increase to 30 days, which may be accumulated up to sixty (60) days. Also, under the provisions of Law No.1 76, annual sick leave days were increase to eighteen (18) days.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2020

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

G. Risk Financing

1. The **Department** is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees' health, and natural disasters. Commercial insurance policies covering such risk are negotiated by the Puerto Rico Treasury Department and costs are allocated among all the instrumentalities and agencies of the Commonwealth of Puerto Rico.

Also, principal officials of the **Department** are covered under various surety bonds. Management believes such coverage is sufficient to preclude any significant uninsured losses to the **Department**.

2. The **Department** carries insurance coverage for death and bodily injuries caused by the motor vehicles accidents. The insurance is obtained through the Automobile Accidents Compensation Administration (AACCA), a component unit of the Commonwealth of Puerto Rico.

This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium is **\$35** per licensed motor vehicle, which is paid directly to AACCA.

3. The **Department** obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Department of Labor and Human Resources of the Commonwealth of Puerto Rico (DOLHR).

These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability, or death because work or employment-related accidents or non-occupational disability and drivers' insurance premiums are paid to DOLHR on a cost reimbursement basis.

4. For workers' compensation, the State Insurance Fund Corporation, a component unit of the Commonwealth of Puerto Rico, provides the workers compensation to the **Department's** employees

H. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded when paid.



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3. **CASH WITH FINANCIAL INSTITUTIONS AND WITH FISCAL AGENTS (DEPARTMENT OF THE TREASURY OF THE COMMONWEALTH OF PUERTO RICO)**

The funds of the **Department** are under the custody and control of the Secretary of the Treasury Department of Puerto Rico pursuant to Act No. 230 of July 23, 1974, as amended, known as "Commonwealth of Puerto Rico Accounting Law". The Treasury Department follows the practice of pooling cash equivalents under the custody and control of the Secretary of the Treasury. The funds of the **Department** in such pooled cash accounts are available to meet its current operating requirements.

***Custodial Credit Risk***

This is the risk that, in the event of the failure of a depository financial institution, the **Department** will not be able to recover its cash and investments or will not be able to recover collateral securities that are in the possession of an outside party. Pursuant to the Investment Guidelines for the Commonwealth, as amended, adopted by the **Department** may invest in obligations of the Commonwealth, obligations of the United States, certificates of deposit, commercial paper, or banker's acceptance. Therefore, **Department's** management has concluded that at June 30, 2020, the custodial credit risk associated with the **Department's** cash and cash equivalents is considered low.

4. **FUND ADVANCES**

The **Department** receives fund advances from the Treasury Department of Puerto Rico for the interim financing of federal programs, as authorized by Act No. 21 of 1979. This Act establishes that all fund advances made will be reimbursed to the General Fund of the Commonwealth's Treasury as the corresponding federal funds are received. During the fiscal year ended June 30, 2020, no funds were advanced to the **Department** for this purpose.

5. **LEASE COMMITMENTS**

The **Department** is obligated under certain leases accounted for as operating leases. Operational leases not granted property rights or tenant obligations; therefore, neither the assets nor liabilities of leasing arrangements are reflected in the accounting records. Rent paid during the year that ended on June 30, 2020 under these lease agreements amounted approximately to **\$2,268,599** (including **\$2,018,217** incurred by the Environment Quality Program). This amount should be approximately the same expenditures in the following five fiscal years.

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6. EMPLOYEE'S RETIREMENT PLAN

**Pension Retirement System – prior to July 1, 2017**

The **Department** is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS). ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems. Prior to July 1, 2017, the system operated under the following benefits structures:

- Act No. 447 of May 15, 1951 ("Act 447") effective on January 1, 1952 for members hired up to March 31, 1990,
- Act No. 1 of February 16, 1990 ("Act 1") for members hired on or after April 1, 1990 and ending on or before December 31, 1999,
- Act No. 305 of September 24, 1999 (which amended Act 447 and Act 1) for members hired from January 1, 2000 up to June 30, 2013.

Employees under Act 447 and Act 1 were participants of a cost-sharing multiple employer defined benefit plan. Act 305 members were participants under a pension program known as System 2000, a defined contribution plan. Under System 2000 benefits at retirement age were not guaranteed by the Commonwealth and were subjected to the total accumulated balance of the savings account.

Act No. 3 amends the provisions of the different benefits structures under the ERS moving all participants (employees) under the defined benefit pension plans (Act 447 and Act 1) and the defined contribution plan (System 2000) to a defined contribution hybrid plan. For Act 447 and Act 1 active participants, all retirement benefits accrued through June 30, 2013 were frozen, and thereafter, all future benefits accrue under Act 3 plan. Contributions are maintained by each participant in individual accounts. Credits to the individual accounts include (1) contributions by all members of ERS Act 447 and Act 1 defined benefit pension plans after June 30, 2013; (2) the retirement savings account as of June 30, 2013 of System 2000 participants and, (3) the investment yield for each semester of the fiscal year. The assets of the defined benefit program, System 2000 and the defined contribution hybrid plan were pooled and invested by ERS.

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**6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**Pension Retirement System – prior to July 1, 2017 (Continued)**

The Commonwealth has already taken critical steps towards a comprehensive reform of the ERS. On September 30, 2016, the ERS was designated by the Oversight Board as a “covered instrumentality” pursuant to the provisions of PROMESA. The Act requires covered instrumentalities to develop fiscal plans and accordingly, a pension fiscal reform was included as part of the Commonwealth’s fiscal plan which was proposed and approved by the Oversight Board on March 13, 2017. As a result of the ERS’s severe fiscal and liquidity crisis, on May 21, 2017 the Oversight Board filed a voluntary petition under Title III of PROMESA in the United States District Court for the District of Puerto Rico (the “District Court”).

**Pension Retirement System – after July 1, 2017**

Act No. 106 of August 23, 2017 (“Act 106”) was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2017, the creation and transition to a new defined contribution plan and the reform of ERS’s governance, effective on July 1, 2017. Those dispositions are summarized as follows:

Effective July 1, 2017 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS’s assets,
- A pay-as-you-go (“PayGo”) charge to the participant employers determined by ERS and billed by the P.R. Department of Treasury (“PRDT”),
- Commonwealth’s legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth’s Legislature.

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6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

**Pension Retirement System – after July 1, 2017 (Continued)**

On June 27, 2017 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2017. Under the PayGo funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to special laws and additional uniform contributions are eliminated. Payments are made by the employers (the **Department**) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. During the fiscal year 2019-2020, the **Department** was billed and recognized as PayGo charges of **\$6,934,184**.

**General** - Effective July 1, 2017, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

**Participant accounts and contributions** - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least **10%** of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan. During the fiscal year ended June 30, 2020, employees' contributions amounted to **\$2,403,944**.

**Payment of benefits** - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

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6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Pension Retirement System – after July 1, 2017 (Continued)

Reform of ERS's governance

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. Additional information on the Retirement System is provided in its financial statements, a copy of which can be obtained from the Retirement System, Minillas Station, PO Box 42003, San Juan, Puerto Rico 00940-2003.

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

**Plan description**

The **Department** is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

**Benefits provided**

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

**Contributions**

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees.

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7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

**Contributions (Continued)**

The **Department's** contribution is financed through the monthly "PayGo" charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are 100% unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

8. CONTINGENCIES

**A. Federal Awards**

The **Department** is a grantee in various Federal Financial Assistance Programs funded by the Federal Government. Entitlement to the resources is generally based on compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes.

Substantially all grants are subject to financial and compliance audits by the grantor agencies. All disallowed costs as a result of these audits become a liability of the fund that receives the grant and must be reimbursed to the Federal Government from the **Department's** local funds.

The Schedule of Findings and Questioned Costs for the fiscal year ended June 30, 2020 disclosed some instances of noncompliance with applicable laws and regulations and internal accounting and administrative control structure.

Since the **Department's** statement of net assets is not presented, no provision for any liability has been reported for possible federal claims for refunds of those grant funds. The amount, if any, of expenditures which may be disallowed cannot be determined at this time.

**B. Litigations and claims**

The **Department** is a defendant in lawsuits arising in the normal course of operations. The Commonwealth of Puerto Rico Act 104 of June 30, 1955, as amended, establishes that any claims and lawsuits initiated against an agency or instrumentality of the Commonwealth of Puerto Rico, or against any of its employees, directors, majors, and others, may be represented by the Department of Justice of the Commonwealth of Puerto Rico.

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8. CONTINGENCIES (CONTINUED)

B. Litigations and claims (Continued)

Any adverse claim to the defendants is to be paid by the General Fund of the Commonwealth. However, the Secretary of the Treasury of the Commonwealth of Puerto Rico has the discretion of requesting reimbursement of the funds expended for these purposes from public corporations, governmental institutions, or municipalities of the defendants.

C. Effect of Commonwealth fiscal conditions

The Commonwealth is currently facing a profound fiscal and economic crisis. As a result of this situation, and pursuant to PROMESA, the Oversight Board designated the Commonwealth as a covered entity. Furthermore, on May 3, 2017, a petition of relief was filed by the Oversight Board under Title III of PROMESA, incorporating the automatic stay provisions of Bankruptcy Code section 362 and 922. As a covered entity, the Commonwealth was required to prepare and eventually revise its Fiscal Plan.

On September 27, 2019, the Financial Oversight and Management Board filed its proposed Plan of Adjustment to restructure \$35 million on debt and other claims against the Commonwealth to \$12 billion, the Public Building Authority, and the Employee Retirement System, and more than \$50 billion of pension liabilities. Combined with the restructuring of COFINA debt earlier this year, the Plan reduces the Commonwealth's annual debt service to just under 9% of own-source revenues, down from almost 30% of government revenues prior to PROMESA. However, as of the date these financial statements were issued, the Board was in an advance stage of negotiations to further reduce the debt because the Board recognized that the major disasters that have occurred since 2017, and the long-term effect of the pandemic require a much more conservative recovery plan.

The Financial Oversight and Management Board expects to approve a new Fiscal Plan approximately by late April 2021 that includes the effects of the pandemic in the overall economic outlook for the Island.

Based on the information available from the Commonwealth related to the implementation of its remediation plans as of the date hereof, we cannot conclude about the ultimate outcome of the Commonwealth's fiscal condition in future fiscal periods and the corresponding effect on future revisions of its fiscal plans or additional mitigation measures.

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8. CONTINGENCIES (CONTINUED)

C. Effect of Commonwealth fiscal conditions (Continued)

As part of its normal operating activities, the **Department** is completely dependent on appropriations from Commonwealth. As of June 30, 2020, as described before, the Commonwealth faces significant budgetary risks and uncertainties, including liquidity risk, which is the risk of not having sufficient liquid financial resources to meet their obligations when they become due. Because of budgetary constraints, the financial support that the Commonwealth has provided to the **Department** may be affected in the near future. The **Department** has evaluated the possible effects of the budgetary constraints and liquidity risks being faced by the Commonwealth on its statements and operations and has concluded that, as of June 30, 2020, the **Department** will continue to operate as a going concern for a period not less than twelve months after such date.

D. Impact of COVID-19 Pandemic

On March 12, 2020, the Governor of Puerto Rico declared a state of emergency across the island due to the COVID-19 global pandemic. Furthermore, on March 15, 2020, the Governor signed an executive order (EO 2020-023), which established the closure of all private and government operations, except for those related to essential services. This order was extended through June 30, 2020, by the signing of a new executive order (EO 2020-44). Executive Order 2020-44 eased the COVID-19 lockdown restrictions, reduced the curfew hours, allowed some businesses to operate at 50% capacity, and authorized the opening of the majority of businesses and activities (except nightclubs, game rooms, and casinos) including on Sundays. The new order also called on government management employees to return to work on June 16, 2020.

The **Department's** operational and programmatic performance has been impacted due to resources constraints and challenges associated with social distancing and remote work policies put in place.

On July 1, 2020, the **Department's** administrative and programmatic work was resumed as usual, following the protective measures established by the COVID 19 Contingency Plan issued by the **Department's**.

After that date, the Governor of Puerto Rico has issued several executive orders to deal with the effects caused by the COVID-19 pandemic.



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9. **HURRICANES IRMA (DR-4336) AND MARIA (DR-4339)**

From September 5, 2017 through September 7, 2017, Puerto Rico suffered the passing of Hurricane Irma, a Category 4 hurricane that severely affected the municipal islands of Vieques and Culebra and several municipalities located in the metro, north, east and south areas of the Island: Adjuntas, Aguas Buenas, Barranquitas, Bayamón, Camuy, Canóvanas, Carolina, Cataño, Ciales, Comerío, Dorado, Guaynabo, Gurabo, Hatillo, Jayuya, Juncos, Las Piedras, Loíza, Luquillo, Naguabo, Orocovi, Patillas, Quebradillas, Salinas, San Juan, Utuado, Vega Baja and Yauco. It was declared a major disaster area by the President of the United States on September 10, 2017 and almost **\$3.9** million dollars in public assistance grants have been obligated.

Just two weeks after Hurricane Irma, on September 17, 2017, Hurricane María hit Puerto Rico as a Category 4 hurricane, causing catastrophic damages to the infrastructure and the collapsing of the electric power grid and the telecommunications system of the entire Island. It was declared a major disaster area by the President of the United States on September 20, 2017 and approximately **\$508** million dollars in public assistance grants have been obligated. Many citizens lost their homes and the business sector suffered heavy losses due to infrastructure damages, looting during and after the hurricane, loss of inventory and the absence of electric power, which forced businesses to invest in power generators to operate, incurring in significant gasoline and diesel expenses.

In order to respond to the catastrophic events mentioned before, the Federal Emergency Management Administration (FEMA) made an obligation of funds of **\$11,331,205** million (from which **\$10,897,684** are related to Hurricane Maria and **\$433,521** are related to Hurricane Irma), during 2019 and **\$29,365,677** during fiscal year 2020 (related to Hurricane María), to provide funding to the **Department** for emergency protective measures uses of force account equipment; emergency work labor, equipment material and rental; uses of force account labor; contracts for debris removal, sediment and sand; contracts for repair critical infrastructure to prevent flooding; contracts for temporary repair of electric substation; and contracts for temporary repair of damage gate system in a touristic area.

Also, during the fiscal year ended June 30, 2020, the **Department** received **\$129,179** related to reimbursements from FEMA for DR-4339 (Hurricane María).

10. **SUBSEQUENT EVENTS**

In preparing these financial statements, the Management has evaluated significant transactions for potential recognition or disclosure through September 24, 2021 the date the financial statements were issued. Based on such analysis, no additional transaction need to be recorded or disclosed.

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2020**

27

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Forest Service</b>				
Direct Programs:				
Urban and Community Forestry Program	10.675		-	\$ 11,154
Forest Legacy Program	10.676		-	91,830
Forest Stewardship Program	10.678		-	60,597
Forest Health Protection	10.680		-	<u>3,175</u>
Total for U.S. Department of Agriculture			-	<u>166,756</u>
<b>U.S. Department of Commerce</b>				
<b>National Oceanic and Atmospheric Administration</b>				
Direct Programs:				
Bipartisan Budget Act of 2018	11.022		-	14,900
Inter-jurisdictional Fisheries Act of 1986	11.407		-	11,912
Coastal Zone Management Administration Awards	11.419		-	1,390,451
Coastal Zone Management Estuarine Research Reserve	11.420		-	613,836
Cooperative Fishery Statistics	11.434		-	126,158
Southeast Area Monitoring and Assessment Program	11.435		-	162,232
Marine Mammal Data Program	11.439		-	99,603
Unallied Science Program	11.472		-	60,081
Coral Reef Conservation Program	11.482		-	<u>254,936</u>
Total for U.S. Department of Commerce			-	<u>2,734,109</u>
<b>U.S. Department of Defense</b>				
Direct Program:				
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	<u>541,022</u>
Total for U.S. Department of Defense			-	<u>541,022</u>
<b>U.S. Department of the Interior</b>				
<b>Fish and Wildlife Service</b>				
Direct Programs:				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		-	2,283,633
Wildlife Restoration and Basic Hunter Education	15.611		-	1,111,645
Enhanced Hunter Education and Safety Program	15.626		-	<u>9,766</u>
Total for Fish and Wildlife Cluster			-	3,405,044
Cooperative Endangered Species Conservation Fund	15.615		-	265,291
State Wildlife Grants	15.634		-	<u>55,166</u>
Total for U.S. Department of Interior			-	<u>3,725,501</u>

Continues

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2020

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Transportation</b>				
Direct Program:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	<u>73,590</u>
Total of U.S. Department of Transportation			-	<u>73,590</u>
<b>U.S. Environmental Protection Agency:</b>				
Direct Programs:				
Air Pollution Control Program Support	66.001		-	349,149
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		-	225,841
Multipurpose Grants to States and Tribes	66.204		-	24,393
Water Quality Management Planning	66.454		-	44,741
Capitalization Grants for Clean Water State Revolving Funds	66.458		22,376,583	22,761,923
Beach Monitoring and Notification Program Implementations Grants	66.472		-	233,488
Performance Partnership Grants	66.605		-	2,407,803
TSCA Title IV State Lead Grants Certification of Lead Based Paint Professionals	66.707		-	217,998
Hazardous Waste Management State Program Support	66.801		-	405,524
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement	66.802		-	5,178
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	172,400
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	312,196
State and Tribal Response Program Grants	66.817		-	<u>242,807</u>
Total U.S. Environmental Protection Agency			<u>22,376,583</u>	<u>27,403,441</u>
<b>U.S. Department of Homeland Security</b>				
Direct Programs:				
Boating Safety Financial Assistance	97.012		-	670,937
Pre-disaster Mitigation Grant Program	97.047		-	117,803
Homeland Security Grant Program	97.067		-	116,331
Pass-through the PR Central Office of Recovery, Reconstruction and Resilience (COR3):				
Disaster Grants-Public Assistance (presidentially declared disasters)	97.036		-	<u>145,864</u>
Total for U.S. Department of Homeland Security			-	<u>1,050,935</u>
Total of Expenditures of Federal Awards			<u>\$ 22,376,583</u>	<u>\$ 35,695,354</u>

See Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2020

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1. **BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**) under programs of the federal government for the fiscal year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the **Department**, it is not intended to and does not purport to present the financial position, changes in net assets, or cash flows of the **Department**.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis method of accounting. It is drawn primarily from the **Department's** internal accounting records, which are the basis for the **Department's** Statement of Cash Receipts and Cash Disbursements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Public Assistance Grants (FEMA) are recognized in the period under: (1) FEMA has approved the PW, and (2) eligible expenditures are incurred. The Catalog of Federal Domestic Assistance (CFDA) Number is a program identification number. The first two digits identify the federal department of agency that administers the program and the last three digits numbers are assigned by numerical sequence. State or local government redistributions of federal awards to the **Department**, known as "pass-through awards" should be treated by the **Department** though they were received directly from the federal government.

3. **CLUSTER**

A cluster of programs means federal programs with different CFDA numbers that are defined as a cluster of programs, because they are closely related programs that share common requirements. The Schedule includes the following cluster:

<b>Agency</b>	<b>Federal Program</b>	<b>CFDA Number</b>
U.S. Department of Interior	Sport Fish Restoration Program	15.605
	Wildlife Restoration and Basic Hunter Education	15.611
	Enhanced Hunter Education and Safety	15.626

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2020

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4. **INDIRECT COST RATE**

The **Department** has not elected to use the **10%** of minimis indirect cost rate allowed under the 200.414 Indirect (F&A) costs of the Uniform Guidance. However, for the year ended June 30, 2020, the **Department** has negotiated an indirect cost rate of **19.51%** with the U.S. Department of Interior and an indirect cost rate of **27.27%** with the U.S. Environmental Protection Agency (EPA) to those contracts awarded by EPA to the **Department's** Environmental Quality Program.

5. **RELATIONSHIP TO THE STATEMENT**

Expenditures included in the Schedule agree with the amounts included in the accompanying Statement of Cash Receipts and Cash Disbursements.



Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Cash Receipts and Cash Disbursements (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico**, (the **Department**) for the fiscal year ended June 30, 2020, and the related notes to the Statement, and have issued our report thereon dated September 24, 2021.

Our report on the **Department** statement included an emphasis of matter paragraph indicating that the **Department** has evaluated the possible effects of the budgetary constraints and liquidity risk being faced by the Commonwealth of Puerto Rico, on its statement, and has concluded that, as of June 30, 2020, the **Department** will continue to operate as a going concern for a period not less than twelve months after such date.

***Internal Control over Financial Reporting***

In planning and performing our audit of the Statement, we considered the **Department's** internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **Department's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **Department's** Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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***Internal Control over Financial Reporting (Continued)***

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items **2020-01**, **2020-02** and **2020-03** that we consider to be material weaknesses and as item **2020-04** to be a significant deficiency.

***Compliance and Other Matters***

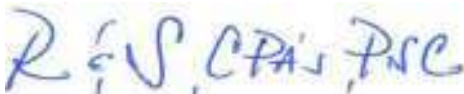
As part of obtaining reasonable assurance about whether the **Department's** Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items **2020-02** through **2020-04**.

***Department's Response to Findings***

**Department's** response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on it.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
September 24, 2021

The Stamp Number **E459209** was  
affixed in the original of this Report.

**Rodriguez & Santiago, CPA's, PSC**  
Certified Public Accountants and Consultants



Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico**

***Report on Compliance for Each Major Federal Program***

We have audited the ***Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico*** (the **Department**), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **Department's** major federal programs for the fiscal year ended June 30, 2020. The **Department's** major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the **Department's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **Department's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Department's** compliance.

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San Juan, Puerto Rico 00926  
rodriguezsantiagocpas@gmail.com**



***Basis for Qualified Opinion on Major Programs***

As indicated in the following table and described in the accompanying Schedule of Findings and Questioned Costs, the **Department** did not comply with certain compliance requirements that are applicable to its major federal programs. Compliance with such requirements is necessary, in our opinion, for the **Department** to comply with the requirements applicable to that program.

<b>Federal Awarding Agency</b>	<b>Federal Program</b>	<b>Compliance Requirement</b>	<b>Finding No.</b>
U.S. Department of Commerce	Coastal Zone Management Administration Award – CFDA No. 11.419	Equipment and Real Property Management	2020-02
US Department of Interior	Fish & Wildlife Cluster – CFDA No. 15.605, 15.611 & 15.626	Equipment and Real Property Management	2020-02
	Fish & Wildlife Cluster – CFDA No. 15.605, 15.611 & 15.626	Earmarking	2020-03
US Homeland Security	Boating Safety Financial Assistance CFDA No. 97-012	Equipment and Real Property Management	2020-02

***Qualified Opinion on Major Programs***

In our opinion, except for the non-compliance described in the Basis for Qualified Opinion paragraph, the **Department** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major programs described in the preceding paragraph for the fiscal year ended June 30, 2020.

***Unmodified Opinion on Each of the Other Major Programs***

In our opinion, the **Department** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Capitalization Grants for Clean Water State Revolving Funds identified as major programs in the summary of auditors’ results section of the accompanying schedule of finding and questioned costs for the year ended June 30, 2020.

***Other Matters***

The results of our auditing procedures disclosed other instances of non-compliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items **2020-02** through **2020-04**. Our opinion on each major federal program is modified with respect to these matters, except for item **2020-04**.

The **Department's** response to the non-compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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***Report on Internal Control over Compliance***

Management of the **Department** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **Department's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Department's** internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

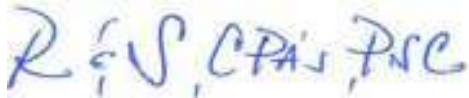
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questions Costs as items **2020-02** and **2020-03** that we consider to be material weaknesses and as item **2020-04** to be a significant deficiency.

The **Department's** response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. **Department's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

---

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
September 24, 2021

The Stamp Number **E459210** was  
affixed in the original of this Report.

**Rodríguez & Santiago, CPA's, PSC**  
**Certified Public Accountants and Consultants**

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2020**

**SECTION 1 – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditors’ report issued	<b>Unmodified</b>
Internal control over financial reporting:	
1. Material weakness identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Noncompliance material to financial statement noted?	<b>No</b>

**Federal Awards**

Internal control over major programs:	
1. Material weaknesses identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>Yes</b>
3. Type of auditor’s report issued on compliance for major program?	<b>Qualified</b>
4. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516?	<b>Yes</b>

**Identification of Major Programs:**

Name of Federal Program or Cluster:	
1. Coastal Zone Management Administration Award	<b>11.419</b>
2. Fish & Wildlife Cluster	<b>15.605, 15.611 &amp; 15.626</b>
3. Capitalization Grants for Clean Water State Revolving Funds	<b>66.458</b>
4. Boating Safety Financial Assistance	<b>97.012</b>
Dollar threshold used to distinguish between Type A and Type B programs	<b>\$1,070,861</b>
Auditee qualified as a low-risk auditee?	<b>No</b>

---

**SECTION II – Financial Statements Findings**

**Finding Reference 2020-01**

**Requirement: Accounting System**

**Type of Finding: Internal Control over Financial Reporting and on Compliance and Other Matters-  
Material Weakness (MW)**

*This finding is similar to prior year Finding 2019-01*

**Condition**

The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS. As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

Also, as part of our audit procedures over federal expenditures related to the Disaster Grants-Public Assistance program, we noted that non-federal expenditures amounting to **\$1,430,187**, approximately, were accounted for in the federal fund and reported in the Schedule of Expenditures of Federal Awards (SEFA). Adjustments for the reclassification of funds were proposed and approved by the **Department's** management for presentation in this report.

In addition, as described in Note 1 and Note 2, the accounts of the **Department** are organized in three (3) funds presented in the accompanying Statement of Cash Receipts and Disbursements. These funds include different programs that are used to account for resources and expenditures related to the protection of the Environmental and Natural Resources. Since the creation of the Law 171 (The Reorganization Plan) and as of June 30, 2020, the accounting records and transactions of the **Department's** Environmental Quality Program are kept using different accounting system and internal controls than those used for the other programs of the **Department**. This accounting system provides effective control and accountability for all funds managed under the Environmental Quality Program. Accordingly, the condition noted and described above, do not apply to this program.

---

**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2020-01 (Continued)**

***Criteria***

2 CFR 200 Subpart D, Section 200.302, establish the following:

- a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.
- b) The financial management system of each non-Federal entity must provide for the following:
  1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
  2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
  3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
  4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.
  5. Comparison of expenditures with budget amounts for each Federal award.
  6. Written procedures to implement the requirements of § 200.305 Payment.
  7. Written procedures for determining the allowability of costs in accordance with Subpart E - Cost Principles of this part and the terms and conditions of the Federal award.

---

**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2020-01 (Continued)**

***Effect***

The accounting records currently used by the **Department** contain substantially all financial events; however, the records might not provide on a timely basis adequate financial reports. It may cause delays in the preparation and submission of adequate financial reports to management and federal agencies.

***Cause***

This situation is caused because the **Department** does not have an integrated accounting system to account for funds awarded to them.

***Questioned cost***

None

***Recommendation***

We believe that the **Department** needs to significantly reduce the use of external (Excel) spreadsheets and shift toward an integrated business software system to properly account for and summarized all accounting and financial data. An integrated system would eliminate redundant processing and improve the **Department's** access to information. The system must provide for periodic reporting of transactions and monthly verifications analysis and reconciliation of accounts and federal funds with the information and reports recorded in the Department of Treasury. This will require a sophisticated plan in coordination with the Puerto Rico Department of the Treasury for the implementation of an accounting and financial management system that allows for the preparation of financial information and reports required by the different oversight entities.

***Auditee Response***

See Grantee's Corrective Action Plan

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**SECTION III – Major Federal Award Program Findings and Questioned Costs**

**Finding Reference 2020-02**

**Federal Program: US Department of Commerce**  
Coastal Zone Management Administration  
Award-CFDA No. 11.419

**US Department of Interior**  
Fish & Wildlife Cluster-CFDA No. 15.605, CFDA No. 15.611 & CFDA No. 15.626

**US Department of Homeland Security**  
Boating Safety Financial Assistance CFDA No. 97.012

**Compliance Requirement: Equipment and Real Property Management**

**Type of Finding: Internal Control/Compliance over Equipment and Real Property Management -  
Material Weakness (MW)**

*This finding is similar to prior year finding 2019-02*

**Condition**

We do not have assurance on the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013 and up to the date of this report; the **Department** does not made a physical count of the equipment under the DRNA.

**Criteria**

As per 2 CFR 200.313(d)(l) - Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds the title, the acquisition date, and cost of the property, percentage age of federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any data including the date of disposal and sale price of the property.

As per 2 CFR 200.313(d) (2) -A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.



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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2020-02 (Continued)**

**Criteria (Continued)**

As per 2 CFR 200.313(d) (3) - A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated

**Effect**

Failure to maintain an adequate property subsidiary might cause errors and misuse of the equipment purchased with federal funds that may result in questioned costs, due to possible use of property for unauthorized activities.

**Cause**

The **Department** does not have the appropriate tools (equipment software and personnel) to create complete and accurate records of the equipment owned by under the **Department**.

**Questioned Costs**

None

**Recommendation**

The **Department** shall complete the implementation of the software acquired for the Property Department to create a report with all the fields required by the Federal Awarding Agencies and emphasize the importance of keep and maintains updated records of the equipment under the control of the **Department**. Also, the **Department** should take in consideration to include the physical inventory in their budget every two years to make a contract with an external party to make this physical count or establish an internal procedure in which the persons in charge in every location of the offices under the **Department** have the responsibility of taking a physical inventory count with a standard worksheet to obtain a uniform report.

**Auditee Response**

See Grantee's Corrective Action Plan

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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

Finding No. 2020-03

**Federal Program:** **U.S Department of Interior:**  
15.605 Sport Fish Restoration Program  
15.611 Wildlife Restoration and Basic Hunter Education  
15.626 Enhanced Hunter Education and Safety

**Compliance Requirement:** **Earmarking**

**Type of Finding:** **Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)**

*This finding is similar to prior year finding 2019-03*

***Condition***

As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

***Criteria***

50 CFR § 80.61, established that a State Fish and Wildlife agency must be allocate 15 percent of its annual allocation for the Recreational Boating Access subprogram. Allocations of more or less than 15 percent require the approval of the Regional Director.

***Effect***

An improper system of internal controls over the earmarking requirements may cause increase on errors, inaccurate or incomplete data, and the inability to comply with the federal requirements.

***Cause***

The **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category. The **Department** does not maintain adequate documentation that serves as evidence of the internal control process for the compliance with the earmarking requirements.

---

Section III - Major Federal Award Program Findings and Questioned Costs (Continued)

Finding No. 2020-03 (Continued)

***Questioned Costs***

None

***Recommendation***

We believe that the **Department** needs an integrated accounting system which provides the recording of the budget amount for each grant award approved by the Federal Agencies. Actual expenditures and outlays for each program or subprogram may be compared with budgeted amounts for a specific period as needed. In absence of this system, Management should implement internal controls in this area to ensure compliance with the applicable requirements.

***Auditee Response***

See Grantee's Corrective Action Plan

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2020-04**

**Federal Program:** U.S Department of Homeland Security  
97.012 Boating Safety Financial Assistance Program

**Compliance Requirement:** Reporting

**Type of Finding:** Internal Control/Compliance over Reporting- Significant Deficiency (SD)

**Condition**

As part of our audit procedures performed in the reporting requirements, we noted the following instances of noncompliance:

Federal Financial Reports

We examined the Federal Financial Reports (SF-425) and supporting documentation for the grant awards 3319FAS190172 and 3320FAS200172 related to the reporting periods 09/30/2019 and 12/31/2019, respectively. The dates noted on both reports are not within the 90 days for the final report of the award 3319FAS190172, neither the 30 days for the interim report of the award 3320FAS200172. Also, we do not have assurance that these reports have been submitted by the **Department** to the US Coast Guard. The evidence of the submission was not available for our examination neither an extension or waiver for the submissions of these reports.

Casualty Reports and Annual Report of Vessels

We were unable to ascertain that the **Department** complies with the preparation and submission of the Casualty Reports and Annual Report of Vessels as required. Evidence was not available for our examination.

**Criteria**

As established in the 2 CFR 215.52 (a) (1) (iv) , the Federal awarding agency shall require recipients to submit the SF-425 no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports, and 90 calendar days for annual and final reports. Extension of reporting due dates may be approved by the Federal awarding agency upon request of the recipient.

As established in 33 CFR 174.121, within 30 days of the receipt of a casualty or accident report, the reporting authority receiving the report must forward a paper or electronic copy of that report to the Commandant (CG-BSX-2), Attn: Boating Safety Division, US Coast Guard Stop 7501, 2703 Martin Luther King Jr. Ave. SE Washington, DC 20593-7501. In addition, the 33 CFR 174.23 established that before March 1 of each year, each state that has an approved numbering system must prepared and submit the annual report of vessels-Coast Guard Form CGHQ-3923 to the Coast Guard.

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2020-04 (Continued)**

***Effect***

Information reported to the Federal agency (US Coast Guard) may be incomplete for decision making purposes. The Federal agency may take enforcement actions if the recipient does not comply with the term and conditions of the federal award.

***Cause***

We could not evaluate if the **Department** complies with federal regulations since information was not available for audit examination. Lack of control over the filing system may cause that documents are misplaced and not available upon request.

***Questioned Costs***

None

***Recommendation***

We recommended that all records of financial information and other reports should be filed and stored in a systematic manner, and a process should be specified for retrieving and replacing documents in an orderly fashion so that they may be easily located when needed.

***Auditee Response***

See Grantee's Corrective Action Plan

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**Finding No. 2019-01: Accounting Records**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2018 Report, Finding No. 2018-01)**

**Condition:** The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS.

As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

**Status:** Still prevails

**Finding No. 2019-02: Federal Programs Compliance – Equipment and Real Property Management**

**Internal Control/Compliance over Equipment and Real Property Management - Material Weakness  
(Repeated in 2018 Report, Finding No. 2018-02)**

**Condition:** Accounting record does not provide assurance of the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013, and up to the date of this report, the **Department** have not made a physical count of all the equipment owned.

**Status:** Still prevails

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**Finding No. 2019-03: Federal Programs Compliance – Earmarking**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2018 Report, Finding No. 2018-03)**

**Condition:** As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

**Status:** **Still prevails**

**Finding No. 2019-04: Federal Programs Compliance – Reporting**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness**

**Condition:** As a result of our audit procedures, we noted that non-federal expenditures were accounted for in the federal fund and reported on the Schedule of Expenditures of Federal Awards (SEFA). Adjustments for the reclassification of funds were proposed and approved by the **Department's** management for its presentation.

**Status:** **Still prevails**

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES  
Summary Schedule of Prior Years Audit Findings (Continued)  
For the Fiscal Year Ended June 30, 2020

Finding Reference Number	Finding Description	Questioned Cost	Finding Current Status
2014-06	Federal Financial Report, Allowable Costs/Cost Principle	\$30,331	Condition partially corrected. No final determination has been received.
2015-05	Property and Equipment	None	Condition partially corrected
2015-09	Matching	\$119,084	Condition partially corrected. No final determination has been received.
2015-10	Allowable Costs / Cost Principles	\$390,797	Condition partially corrected. No final determination has been received.
2016-01	Accounting Records		Condition partially corrected during fiscal year 2017.
2016-05	Equipment and Real Property Management		Condition partially corrected during fiscal year 2017.
2017-01	Accounting Records System		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-02	Equipment and Real Property Management		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-03	Earmarking		Condition still prevails during fiscal years 2018, 2019 and 2020.





# Gobierno de Puerto Rico

Departamento de Recursos Naturales y Ambientales

## CORRECTIVE ACTION PLAN Single Audit Report 2020 For the Fiscal Year Ended June 30, 2020

FINDING	CORRECTIVE ACTION	STATUS	ESTIMATE DATE FOR COMPLETION	EMPLOYEE
<b>Finding Reference</b> <b>2020-001</b> Requirement: Accounting System  Internal Control over Financial Reporting and on Compliance and Other Matters- Material Weakness (MW)	The Treasury Department of PR continues evaluating the implementation of an Integrated Accounting System, PRIFAS Version 9.2. Under this System SWA and EQB would be integrated. Currently, the Accounting Reports that are issued will be made with the official information of the PRIFAS 7.5 System, discarding worksheets in Excel. For that purpose, training for employees has been	Waiting for the Treasury Department to implement the new PRIFAS version 9.2. We submitted the training request for the Accounting Personnel, to issue the Accounting Reports with the official information of the PRIFAS 7.5 system.	October 31, 2020	Rafael Machargo - Secretary  Astrid Green - Auxiliary Secretary of Administration  Marjorie Araujo - Finance Director  Katherine Collazo - Acting Accounting Supervisor

Corrective Action Plan  
 Single Audit, June 30, 2020

		coordinated with the Treasury Department.			
<b>Finding Reference</b> <b>2020-002</b>	Equipment and Real Property Management  Internal Control/Compliance over Equipment and Real Property Management-Material Weakness (MW)	The DNER is identifying the funds to make a professional services contract for the property inventory. It will be certified by the Property Manager in accordance with the Department of Treasury Regulations.	The Secretary of Administration is identifying the funds.	October 31, 2020	Astrid Green – Auxiliary Secretary of Administration  Angel Vázquez Jiménez  General Service Director  Wanda Lugo – Property Section Employee
<b>Finding Reference</b> <b>2020-003</b>	Earmarking  Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)	The DNER has already hired a Coordinator for the FWS Coordination Office. We are also developing standard operating procedures for earmarking.	The employee will be sent to take earmarking training.	October 31, 2021	Damaris Delgado – Acting Auxiliary Secretary of Auxiliary Secretary of Conservation and Research  Magaly Massanet – Coordinator For FWS
<b>Finding Reference</b> <b>2020-0004</b>		The Accounting Supervisor will	In progress	October 31, 2020	Marjorie Araujo – Finance Director

*OW*

Corrective Action Plan  
 Single Audit, June 30, 2020

Reporting Internal Control/Compliance over Significant Deficiency (SD)	restructure the filing processes of the Accounting Section.			Katherine Collazo – Acting Accounting Supervisor
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Date: September 28, 2021

Prepared by:

  
 Marjorie A. Aráujo Avilés  
 Finance Director

Approved by:

  
 Astrid Green Cáceres  
 Auxiliary Secretary of Administration

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND  
ENVIRONMENTAL RESOURCES**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

**(With The Additional Reports Required  
By The Government Auditing Standards  
And The Uniform Guidance)**

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Financial Statements  
For the fiscal year ended June 30, 2021**

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Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and Environmental Resources  
San Juan, Puerto Rico

### ***Report on the Financial Statements***

We have audited the accompanying Statement of Cash Receipts and Cash Disbursements - Governmental Funds (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**), for the fiscal year ended June 30, 2021, and the related notes to the Statement, which collectively comprise the **Department's** financial statement as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the Statement in accordance with the cash basis method of accounting described in **Note 2**; this includes determining that the cash basis method of accounting is an acceptable basis for the preparation of the Statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express our opinion on the Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the **Department's** preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## Opinion

In our opinion, the Statement referred to above presents fairly, in all material respects, the cash receipts and cash disbursements of the **Department's** governmental funds for the fiscal year ended June 30, 2021, in conformity with the basis of accounting described in **Note 2**.

## Basis of Accounting

As described on **Note 2**, the Statement referred to above was prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## Emphasis of a Matter

As described on **Note 10**, on March 15, 2022, the Commonwealth of Puerto Rico's Plan of Adjustment was confirmed and approved. Accordingly, at that date the Plan became effective. As a result of the plan, the **Department** paid **\$10,000,000** from available funds on its Environmental Quality Program.

Also, as discussed in **Note 1**, the financial statement of the **Department** is intended to present the cash receipts, disbursements, and net changes of the governmental funds of only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**. They do not purport to, and do not, present fairly the financial position of the Commonwealth of Puerto Rico as of June 30, 2021, the changes in its financial position, or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Report on Required Supplementary Information

The **Department** has not presented the management's discussion and analysis that is necessary to supplement although not required to be part of this Statement.

## Other Matter

## Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the **Department's** Statement. The accompanying Schedule of Expenditures of Federal Awards is presented on pages **24** and **25** for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the Statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Statement.

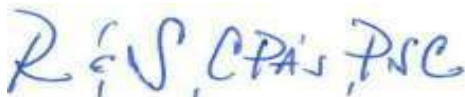
**Other Matter (Continued)**

**Supplementary Information (Continued)**

The information has been subjected to the auditing procedures applied in the audit of the Statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Statement or to the Statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the Statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022, on our consideration of the **Department's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **Department's** internal control over financial reporting and compliance.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
December 27, 2022

The Stamp Number **E512153** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.





COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
For the Fiscal Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Federal Fund	Total Governmental Funds
<b>CASH RECEIPTS:</b>				
Legislative appropriations	\$ 63,912,000	\$ -	\$ -	\$ 63,912,000
Federal grants	-	-	34,813,544	34,813,544
State special grants	-	12,169,587	-	12,169,587
Charge for service	-	6,855,750	-	6,855,750
Recycling and waste disposal program	394,000	346,617	-	740,617
National parks program	6,801,000	4,214,308	-	11,015,308
Environmental quality program	<u>7,488,829</u>	<u>18,277,855</u>	<u>20,859,504</u>	<u>46,626,188</u>
Total cash receipts	<u>78,595,829</u>	<u>41,864,117</u>	<u>55,673,048</u>	<u>176,132,994</u>
<b>CASH DISBURSEMENTS:</b>				
Executive management	18,767,602	1,351,668	24,986,464	45,105,734
Management affairs	2,259,676	284,197	1,127,323	3,671,196
Consulting assistance	994,953	-	7,958	1,002,911
Environmental education and information	272,191	-	121,232	393,423
Living resources	2,936,611	830,003	6,689,062	10,455,676
Permits endorsement and specialized services	808,112	2,312,983	222,637	3,343,732
Integral planning	682,659	-	400,919	1,083,578
Rangers	9,250,682	-	316,912	9,567,594
Regional coordination	1,941,716	-	-	1,941,716
Water and mineral resources	1,099,092	11,738,045	-	12,837,137
Recycling and waste disposal program	394,000	1,956,489	-	2,350,489
National parks program	5,461,450	2,753,300	-	8,214,750
Environmental quality program	<u>4,622,289</u>	<u>8,513,630</u>	<u>20,251,274</u>	<u>33,387,193</u>
Total cash disbursements	<u>49,491,033</u>	<u>29,740,315</u>	<u>54,123,781</u>	<u>133,355,129</u>
Excess (deficiency) of Cash Receipts Over (under) Cash Disbursements	<u>\$ 29,104,796</u>	<u>\$ 12,123,802</u>	<u>\$ 1,549,267</u>	<u>\$ 42,777,865</u>

See accompanying notes to the statement of cash receipts and cash disbursements.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements  
For the Fiscal Year Ended June 30, 2021

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1. ORGANIZATION AND REPORTING ENTITY

A. Organization:

The **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** is an instrumentality and part of the executive branch of the Commonwealth of Puerto Rico. The **Department** was created by Act No. 23 of June 20, 1972, as amended, to manage, protect, conserve, and develop the natural resources and the environment of the island of Puerto Rico.

The **Department** is in charge of developing and implementing their tasks in accordance with the duties and responsibilities conferred by the Constitution and the Laws in force in accordance with the established environmental public policy.

The **Department** is under the direction and supervision of a Secretary appointed by the Governor of Puerto Rico. The Secretary of the **Department** is responsible for the design, implementation and supervision of the operations of the **Department**, including its fiscal organization.

On August 2, 2018, Law No. 171 was enacted for the purpose of executing and complying with the Reorganization Plan of the **Department** (hereinafter, "the Plan") adopted pursuant to Law No. 122 of December 18, 2017, which transfers, groups and consolidates in the **Department**, the faculties, functions, services and structures of the Environmental Quality Board (hereinafter "the EQB"), the Solid Waste Authority (hereinafter "the SWA") and the Program of National Parks attached to the Department of Recreation and Sports, hereinafter "the National Parks Program" (NPP), in order to streamline procedures, share government resources, achieve savings and make possible the outsourcing of certain functions or services.

The Secretary of the **Department** shall have all the faculties and powers necessary for the implementation of the Plan and the amendments contained herein. The implementation of the Plan must comply with the guidelines and general principles established in Law No. 122 of December 18, 2017. Also, the **Department** shall be responsible for implementing the public policy of the Government of Puerto Rico contained in section 19 of Article VI of the Constitution.

For these purposes, it will put into effect programs for the use and conservation of the environment and natural resources of Puerto Rico in accordance with the provisions of Act 416-2004, as amended, known as the "Environmental Public Policy Act."

On September 6, 2019, the Secretary of the **Department** issued an Administrative Order No. 2019-04 to establish the process to finish the reorganization of the **Department** under the provisions of Law No. 171-2018.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

As of the date of the financial statement, the **Department** finished the process of consolidation proposed on the Reorganization Plan. Accordingly, the accounting records and transactions of the **Department**, the EQB and the SWA were integrated on the **Department's** accounting system.

In order to complete the Reorganization Plan described before, the **Department** have implemented the following measures:

- ✓ The accounts of the NPP were integrated in the PRIFAS Accounting System effective on January 1, 2019. Since that date, the resources and expenditures of the NPP have been recognized as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.
- ✓ The cash receipts and cash disbursements related to the resources and expenditures of the EQB were combined and accounted for in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2021. The cash basis financial information of the EQB is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

On July 1<sup>st</sup>, 2019, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the EQB as a part of the Department on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan.

- ✓ The SWA's main purpose is to provide alternatives for the processing of solid waste in Puerto Rico. Also, the SWA has the responsibility of educating the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste. On July 1, 2020, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the SWA as a part of the **Department** on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan. The cash basis financial information of the SWA is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

B. Financial Reporting Entity

The **Department** is for financial reporting purposes a part of the Commonwealth of Puerto Rico. Because the **Department** is part, for financial reporting purposes, of the Commonwealth of Puerto Rico, its financial data is included as part of the Commonwealth of Puerto Rico financial statements. The **Department** accompanying financial statement is issued solely to comply with the Single Audit Act Amendments of 1996 (P.L. 104-156) and for the information and used of the **Department's** management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The Statement of Cash Receipts and Cash Disbursements of the **Department** is intended to present the receipts and disbursements on only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, solely to provide the **Department's** operating results to the Commonwealth of Puerto Rico and certain federal awarding agencies, and are not intended to be and should not be used by anyone other than these specified parties.

The **Department's** accompanying financial statement has been prepared in accordance with the cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. The basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

The cash basis of accounting differs from GAAP primarily because revenue (cash receipts) is recognized when received in cash rather than when earned and susceptible to accrual, and expenditures (cash disbursements) are recognized when paid rather than when incurred or subject to accrual. No accrual is recognized.

Capital assets resulting from cash transactions are reported as cash disbursements in the acquiring governmental fund upon cash acquisition. No capital assets are recorded in the **Department's** financial statement. No long-term debt is reported in the **Department's** financial statement. No accrued compensated absences are reported in the **Department's** financial statement. Compensated absences resulting from cash transactions are reported as cash disbursement in the governmental funds column upon cash payment.

The accounts of the **Department** are organized on the basis of fund types, which are responsible for the coordination, receipt, and management of funds. These are composed of three (3) funds which are described below. The accounts of the **Department** are accounted for with a set of accounts which only includes cash receipts and cash disbursements. No balance sheet accounts are maintained or reported.

The following funds account for the governmental resources allocated to them for the purpose of carrying on specified activities in accordance with laws, regulations, and other restrictions:

- ✓ **General Fund** - is the general operating fund of the **Department**. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ✓ **Special Revenue Fund** - This fund is used to account for the proceeds of specific revenue sources (other than expendable for specific purposes).

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

- ✓ **Federal Fund** - The **Department** participates in a number of Federal Financial Assistance Programs funded by the Federal Government that are legally restricted to expenditures for specific purposes in accordance with grant agreements. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors.

These funds included the following programs:

**Management and Administration** - This program is used to account for resources and expenditures related to providing support and advice to the **Department** by providing tools and mechanisms to facilitate the coordination and execution of the overall administration of the human resources, acquisitions, finance, legal advice and general services. These are composed of the following:

- *Executive Management*
- *Administration*
- *Management Affairs*
- *Consulting Assistance*

**Environmental Education and Information** - This program is used to account for resources and expenditures related to creation, custody and dissemination of educational information and material over the importance to protect our natural and environmental resources.

**Living Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation, development and administration of the forest resources, protected species, endangered species and exotic species, including natural resources in coastal zones and sport fishing and hunting programs.

**Permits, Endorsements and Specialized Services** - This program is used to account for resources and expenditures related to the licensing of the earth extraction permits, franchising and water use permits, concessions and authorization of maritime and land maritime estate.

**Integral Planning** - This program is used to account for resources and expenditures related to the establishment of public policies related to the use, conservation, development and administration of land natural resources.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**Rangers** - This program is used to account for resources and expenditures related to the guardian and protection of all natural resources around the island.

**Regional Coordination** - This program is used to account for resources and expenditures related to cleaning and maintaining in optimum conditions the beaches and rivers among other waters corps and the conservation of life and such property. Facilities to satisfy the needs of the community and to provide support to the service programs are carried on through the regional offices located at Aguadilla, Arecibo, Guayama, Humacao, Mayaguez, Ponce, and San Juan.

**Water and Minerals Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation development and administration of the water and mineral resources around the island. Also, these funds are used for flood control projects.

**National Parks Program** – This program is use to account for resources and expenditures related to the National Parks Program (NPP) operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The resources and expenditures transactions related to the NPP were transferred and accounted for the **Department** since January 1, 2019.

For the purposes of the Program, in addition to any others provided in the laws or programs whose administration and implementation is delegated to it, the **Department** will have the following functions and responsibilities:

- (a) Operate a system that integrates all natural, recreational or historical parks that are declared national. It will also promote the protection, conservation and recreational use of parks, beaches, forests, historical and natural monuments of Puerto Rico in such a way that they are preserved and maintained in optimal condition for the enjoyment of present and future generations of Puerto Ricans and visitors from abroad.
- (b) Plan, design, build, operate, maintain and preserve recreational and sports facilities.
- (c) Sell, bill and collect, for the services rendered, to other agencies, municipalities and governmental, quasi-public and private organizations; including services rendered to sports and recreational committees, federations and associations.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**National Parks Program (Continued)**

- (d) Dedicate its resources to the development of any activity or company that promotes, directly or indirectly, the means for recreation.
- (e) All recreational and sports facilities may be leased through a reasonable rental fee, provided that the Program may assign its facilities free of charge to non-profit organizations to carry out their activities.
- (f) Be a trustee of the National Parks Trust (the Trust). All the administration and maintenance of the Trust will be carried out by the **Department** through the NPP, in accordance with the purposes of the Trust's constitution. In its capacity as trustee of the Trust, the **Department** will have all the capacities to administer the Trust, being able to exercise its discretion in the management and transfer of funds and real and personal property between both entities for the purposes of the Trust and the amendments to this that the **Department** deems appropriate.
- (g) Protect the integrity of the Puerto Rico National Park System, established by Law 9-2001, as amended, known as the "Puerto Rico National Park System Law", exercising exclusive jurisdiction over the administration, management and development of the existing National Parks and those who are designated in the future. The title and domain of every resource that was declared a National Park will correspond to the **Department** for its protection in perpetuity, providing that the real properties that are part of a National Park may not be leased or sold for a purpose other than consistent with the public interest.

**Environmental Quality Program** - This program is use to account for resources and expenditures related to the Environmental Quality Board operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The main purpose of this program is to protect the environmental by controlling air, water and land pollution and eliminating noise harmful to health and to promoting a better quality of life. Following is a summary of cash receipts and cash disbursement of this program for the year ended June 30, 2021.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

*Environmental Quality Program (Continued)*

**CASH RECEIPT**

Legislative appropriations	\$ 7,488,829
Fines	76,682
Licenses	6,052,446
Pneumatic and recycling	11,836,310
Others	312,417
Federal grants	<u>20,859,504</u>
Total cash receipts	<u>46,626,188</u>

**CASH DISBURSMENTS**

Air quality improvement	17,664
Analysis of environmental test	477,529
Clean air act project	1,390,531
Emergency response and superfund project	972,993
Environmental emergencies	1,612,433
General, administration and direction	2,849,496
Land pollution control	831,931
Pneumatic and recycling	4,857,330
Pollution control	159,851
Regional services	782,358
Public disaster assistance fund	129,139
Water quality improvement	3,310,269
Capitalization grant for clean water state revolving fund	<u>15,995,669</u>
Total cash disbursements	<u>33,387,193</u>
Excess of cash receipts over cash disbursements	<u>\$ 13,238,995</u>



COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

B. Stewardship Compliance and Accountability

On January 2, 2017, the Governor of Puerto Rico signed the Executive Order No. 2017-005, which required that all departments, agencies, and instrumentalities of the Government of Puerto Rico and those expressly required by the Governor, are ordered to implement the Zero-Base Budget methodology for the preparation of the budget for fiscal year 2018-2019 and subsequent fiscal years, per the applicable techniques and approaches of Zero-Base Budget and should be in conformity with the Fiscal Plan approved by the Oversight Board for Puerto Rico, pursuant to the Federal Law Pub. L. 114-187, Puerto Rico Oversight, Management and Economic Stability Act (PROMESA).

The revenues recognized in the General Fund consist of appropriations from the Office of Management and Budget of the Commonwealth of Puerto Rico for recurrent and ordinary functions of the **Department**. The procedures followed in approving the annual budget is as follows:

- ✓ Between November and December, the **Department** submits to the Office of Management and Budget of the Commonwealth of Puerto Rico an operating budget petition for the fiscal year commencing the following July 1 of each fiscal year.
- ✓ At the beginning of the ordinary session of the Legislative Assembly of the Commonwealth of Puerto Rico, the Governor submits a proposed budget for the fiscal year covering the whole operations of the Commonwealth. This proposed budget includes estimated expenditures and the means of financing them.
- ✓ The annual budget is legally enacted through the approval by the Legislative Assembly of the Joint Resolution of the General Budget. Subsequently to enactment, the Office of Management and Budget of the Commonwealth has the authority to make the necessary adjustments to the budget.

The financial statement is presented at the programmatic level. However, budgetary control and accounting are maintained at a level more detailed to provide the management control in detail of the expenses to the appropriate level of the budget.

Federal grant funds can be carried over a specified amount of time, upon request to, and approval by the federal agencies. The financial statement is presented at the programmatic level. However, budgetary control and accounting is exercised at a lower level providing management with detailed control over expenditures at an appropriated budget level. Budgetary Comparison Schedule is not legally required to do so.

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2. **SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)**

**C. Inventories**

The **Department** purchases office and printing supplies, gasoline, oil and other items. The cost of purchases is recorded as cash disbursements in the financial statement.

**D. Property and Equipment**

Property and equipment acquired are recorded as cash disbursements in the financial statement.

**E. Inter-fund Transactions**

Transfer of expenditures (reimbursements) made by one fund to another are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the reimbursed fund.

**F. Compensated Absences**

On February 4, 2017, the Government enacted Law No. 8 for the Administration and Transformation of the Human Resources of the Government of Puerto Rico. Effective on that date, this Law established and recognizes that the government is a Single Employer. Under the provisions of this law annual vacation days were reduced from thirty (30) to fifteen (15) days. The vacation days may be accumulated to a maximum of sixty (60) days. Also, the employees hire before the effectiveness of this law, will be granted annually with eighteen (18) days of sick leave. In addition, the employees hire after the effectiveness of this law, will be granted annually with twelve (12) days of sick leave. In both cases, the sick leave days may be accumulated to a maximum of ninety (90) days.

On April 29, 2017, the Governor of the Commonwealth signed into law Act No. 26 of 2017, Compliance with the Fiscal Plan Act (Act No. 26-2017), which among other things, changed the vacation and sick leave accrual formula for all government employees. Under the new law, all employees accrued 1.25 days per month of service up to 60 days for vacation leave. Employees generally accumulate sick leave at a rate of 1 day per month up to an annual maximum of 12 days and an accumulated maximum of 90 days. In addition, Act No. 26-2017 also altered the liquidation terms. After the enactment of Act No. 26-2017, only compensation of accrued vacation leave, up to 60 days, is paid upon employment termination. To be eligible to receive compensation, an employee must have been employed for at least three months. Accumulated unpaid sickness days are no longer liquidated upon employment termination.

The payment of regular vacations and sick leave is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

G. Risk Financing

1. The **Department** is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees' health, and natural disasters. Commercial insurance policies covering such risk are negotiated by the Puerto Rico Treasury Department and costs are allocated among all the instrumentalities and agencies of the Commonwealth of Puerto Rico.

Also, principal officials of the **Department** are covered under various surety bonds. Management believes such coverage is sufficient to preclude any significant uninsured losses to the **Department**.

2. The **Department** carries insurance coverage for death and bodily injuries caused by the motor vehicles accidents. The insurance is obtained through the Automobile Accidents Compensation Administration (AACA), a component unit of the Commonwealth of Puerto Rico.

This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium is **\$35** per licensed motor vehicle, which is paid directly to AACA.

3. The **Department** obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Department of Labor and Human Resources of the Commonwealth of Puerto Rico (DOLHR).

These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability, or death because work or employment-related accidents or non-occupational disability and drivers' insurance premiums are paid to DOLHR on a cost reimbursement basis.

4. For workers' compensation, the State Insurance Fund Corporation, a component unit of the Commonwealth of Puerto Rico, provides the workers compensation to the **Department's** employees

H. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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3. **CASH WITH FINANCIAL INSTITUTIONS AND WITH FISCAL AGENTS (DEPARTMENT OF THE TREASURY OF THE COMMONWEALTH OF PUERTO RICO)**

The funds of the **Department** are under the custody and control of the Secretary of the Treasury Department of Puerto Rico pursuant to Act No. 230 of July 23, 1974, as amended, known as "Commonwealth of Puerto Rico Accounting Law". The Treasury Department follows the practice of pooling cash equivalents under the custody and control of the Secretary of the Treasury. The funds of the **Department** in such pooled cash accounts are available to meet its current operating requirements.

***Custodial Credit Risk***

This is the risk that, in the event of the failure of a depository financial institution, the **Department** will not be able to recover its cash and investments or will not be able to recover collateral securities that are in the possession of an outside party. Pursuant to the Investment Guidelines for the Commonwealth, as amended, adopted by the **Department** may invest in obligations of the Commonwealth, obligations of the United States, certificates of deposit, commercial paper, or banker's acceptance. Therefore, **Department's** management has concluded that at June 30, 2021, the custodial credit risk associated with the **Department's** cash and cash equivalents is considered low.

4. **FUND ADVANCES**

The **Department** receives fund advances from the Treasury Department of Puerto Rico for the interim financing of federal programs, as authorized by Act No. 21 of 1979. This Act establishes that all fund advances made will be reimbursed to the General Fund of the Commonwealth's Treasury as the corresponding federal funds are received. During the fiscal year ended June 30, 2021, no funds were advanced to the **Department** for this purpose.

5. **LEASE COMMITMENTS**

The **Department** is obligated under certain leases accounted for as operating leases. Operational leases not granted property rights or tenant obligations; therefore, neither the assets nor liabilities of leasing arrangements are reflected in the accounting records. Rent paid during the year that ended on June 30, 2021 under these lease agreements amounted approximately to **\$687,054** (including **\$367,653** incurred by the Environment Quality Program). This amount should be approximately the same expenditures in the following five fiscal years.

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6. EMPLOYEE'S RETIREMENT PLAN

**Pension Retirement System – prior to July 1, 2017**

The **Department** is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS). ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems.

Act No. 106 of August 23, 2017 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2017, the creation and transition to a new defined contribution plan and the reform of ERS's governance, effective on July 1, 2017. Those dispositions are summarized as follows:

Effective July 1, 2017 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,
- A pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the P.R. Department of Treasury ("PRDT"),
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

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6. **EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

On June 27, 2017 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2017. Under the PayGo funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to special laws and additional uniform contributions are eliminated. Payments are made by the employers (the **Department**) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. During the fiscal year 2020-2021, the **Department** was billed and recognized as PayGo charges of **\$11,512,207**.

**General** - Effective July 1, 2017, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

**Participant accounts and contributions** - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least **10%** of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan. During the fiscal year ended June 30, 2021, employees' contributions amounted to **\$2,405,508**.

**Payment of benefits** - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

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6. **EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

**Reform of ERS's governance**

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. Additional information on the Retirement System is provided in its financial statements, a copy of which can be obtained from the Retirement System, Minillas Station, PO Box 42003, San Juan, Puerto Rico 00940-2003.

7. **OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**Plan description**

The **Department** is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

**Benefits provided**

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

**Contributions**

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

**Contributions (Continued)**

The **Department's** contribution is financed through the monthly "PayGo" charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are **100%** unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

8. CONTINGENCIES

**A. Federal Awards**

The **Department** is a grantee in various Federal Financial Assistance Programs funded by the Federal Government. Entitlement to the resources is generally based on compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes.

Substantially all grants are subject to financial and compliance audits by the grantor agencies. All disallowed costs as a result of these audits become a liability of the fund that receives the grant and must be reimbursed to the Federal Government from the **Department's** local funds.

The Schedule of Findings and Questioned Costs for the fiscal year ended June 30, 2021 disclosed some instances of noncompliance with applicable laws and regulations and internal accounting and administrative control structure.

Since the **Department's** statement of net assets is not presented, no provision for any liability has been reported for possible federal claims for refunds of those grant funds. The amount, if any, of expenditures which may be disallowed cannot be determined at this time.

**B. Litigations and claims**

The **Department** is a defendant in lawsuits arising in the normal course of operations. The Commonwealth of Puerto Rico Act 104 of June 30, 1955, as amended, establishes that any claims and lawsuits initiated against an agency or instrumentality of the Commonwealth of Puerto Rico, or against any of its employees, directors, majors, and others, may be legally represented by the Department of Justice of the Commonwealth of Puerto Rico. Any claims with negative financial impact will be paid from the General Fund of the Commonwealth of Puerto Rico, with no effect on the budget or resources of the **Department**.



COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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8. CONTINGENCIES (CONTINUED)

B. Litigations and claims (Continued)

Any adverse claim to the defendants is to be paid by the General Fund of the Commonwealth. However, the Secretary of the Treasury of the Commonwealth of Puerto Rico has the discretion of requesting reimbursement of the funds expended for these purposes from public corporations, governmental institutions, or municipalities of the defendants.

C. Impact of COVID-19 Pandemic

On March 12, 2020, the Governor of Puerto Rico declared a state of emergency across the island due to the COVID-19 global pandemic. Furthermore, on March 15, 2020, the Governor signed an executive order (EO 2020-023), which established the closure of all private and government operations, except for those related to essential services. This order was extended through June 30, 2020, by the signing of a new executive order (EO 2020-44). Executive Order 2020-44 eased the COVID-19 lockdown restrictions, reduced the curfew hours, allowed some businesses to operate at 50% capacity, and authorized the opening of the majority of businesses and activities (except nightclubs, game rooms, and casinos) including on Sundays. The new order also called on government management employees to return to work on June 16, 2020.

The **Department's** operational and programmatic performance has been impacted due to resources constraints and challenges associated with social distancing and remote work policies put in place.

On July 1, 2020, the **Department's** administrative and programmatic work was resumed as usual, following the protective measures established by the COVID 19 Contingency Plan issued by the **Department**.

After that date, the Governor of Puerto Rico has issued several executive orders to deal with the effects caused by the COVID-19 pandemic.

On March 11, 2021, was enacted into a law known as American Rescue Plan Act (ARPA) of 2021, the latest COVID-19 stimulus package. Within ARPA, the Coronavirus State and Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130.2 billion for local governments split evenly between municipalities and counties. Eligible use under ARPA include: (1) to respond to the public health emergency; (2) to respond to workers performing essential work during the public health emergency by providing premium pay to eligible workers; (3) for the provision of government services to the extent of the reduction in revenue due to COVID-19 emergency and (4) to make necessary investments in water, sewer or broadband infrastructure.

Accordingly, during fiscal year ended June 30, 2021, the **Department** was awarded and received **\$27,844,763** of ARPA funds, mostly for the provision of government services. These funds were unexpended as of June 30, 2021.

In addition, as described in **note 10**, the **Department** was awarded **\$71,760,536** of ARPA funds during fiscal year 2021-2022.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2021

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9. HURRICANES IRMA (DR-4336) AND MARIA (DR-4339)

During September 2017, hurricanes Irma and María struck the island of Puerto Rico causing widespread damages throughout the island. These hurricanes made landfall in the island as Category 4 hurricanes causing catastrophic damages to the islands' infrastructure, homes and businesses. The impact of these hurricanes severely damaged property owned by the **Department**.

In order to respond to the catastrophic events mentioned before, the Federal Emergency Management Administration (FEMA) made an obligation of funds of **\$11,331,205** million during 2019 and **\$29,365,677** during fiscal year 2020, to provide funding to the **Department** for emergency protective measures (Category B) related to temporary repairs and emergency works labor. Most of funding available for emergency protective measures was expended as of June 30, 2021. During the fiscal year ended June 30, 2021, cost incurred related to the Hurricane Maria (DR-4339) amounted to **\$25,115,603**.

In addition, during fiscal year ended June 30, 2021, the **Department** has been awarded with an obligation of funds amounted to **\$23,612,673** (Federal share for a total of projects costs of **\$26,236,303**). Funds available are for categories D, E & G which provide funding to restore facilities back to the predisaster design, capacity and function to Water Control Facilities, Buildings and Equipment and for Parks and Recreational Facilities, respectively. Works has not been performed under these projects as of June 30, 2021.

10. SUBSEQUENT EVENTS

In preparing these financial statements, the Management has evaluated significant transactions for potential recognition or disclosure through December 21, 2022 the date the financial statements were issued.

**Approval of Commonwealth's Plan of Adjustment**

Prior to March 15, 2022, the Commonwealth and many of its component units suffered a fiscal, economic and liquidity crisis, the culmination of many years of significant governmental deficits, an economic recession that persisted since 2006, prior liquidity challenges, a high unemployment rate, population decline, and high levels of debt and pension obligations. As the Commonwealth's tax base shrunk and its revenues were affected by prevailing economic conditions, an increasing portion of the Commonwealth's general fund budget consisted of health care and pension-related costs and debt service requirements through fiscal year 2019, resulting in reduced funding for other essential services. The Commonwealth's historical liquidity constraints, among other factors, adversely affected its credit ratings and its ability to obtain financing at reasonable interest rates.

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10. SUBSEQUENT EVENTS (CONTINUED)

**Approval of Commonwealth's Plan of Adjustment (Continued)**

On June 30, 2016, the United States Congress enacted the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA) to address these problems, which included the establishment of the Financial Oversight and Management Board for Puerto Rico (the Oversight Board), an in-court restructuring process under Title III of PROMESA, and an out-of-court restructuring process under Title VI of PROMESA. Thereafter, the Commonwealth and other governmental entities, including the Puerto Rico Sales Tax Financing Corporation (COFINA), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (ERS), the Puerto Rico Highways and Transportation Authority (HTA), the Puerto Rico Electric Power Authority (PREPA), and the Public Building Authority (PBA) initiated proceedings under Title III, and the GDB, the Puerto Rico Infrastructure Financing Authority (PRIFA), and CCDA initiated proceedings under Title VI, each at the request of the Governor to restructure or adjust their existing debt.

On July 30, 2021, the Oversight Board—as representative to the Commonwealth, ERS, and PBA in their respective Title III cases—filed its Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 17629] (the Seventh Amended Plan) and a corrected disclosure statement related thereto [ECF No. 17628], which was approved by the United States District Court for the District of Puerto Rico (the Title III Court).

On October 26, 2021, the Governor signed into law Act No. 53 of 2021 (Act 53), known as the “Law to End the Bankruptcy of Puerto Rico,” which provided legislative approval for the bond transactions contemplated in the Seventh Amended Plan conditioned on the elimination of its monthly pension cut provisions in an amended version of that plan.

On November 3, 2021, the Oversight Board filed its Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 19053] (the Eighth Amended Plan), which further revised the Seventh Amended Plan to eliminate its monthly pension cut provisions consistent with Act 53, among other things. The hearing to consider confirmation of the Eighth Amended Plan commenced on November 8, 2021, and concluded on November 23, 2021. The final modified version of the Eighth Amended Plan was filed on January 14, 2022 [ECF No. 19813-1] (as confirmed, the Commonwealth Plan of Adjustment).

On January 18, 2022, the Title III Court entered its findings of fact and conclusions of law in connection with the Eighth Amended Plan [ECF No. 19812] (the Findings of Fact) and an order confirming the Eighth Amended Plan [ECF No. 19813] (the Commonwealth Confirmation Order). In both the Commonwealth Confirmation Order and Findings of Fact, the Title III Court found that Act 53 properly authorized the issuance of new bonds and provided adequate means for implementation of the Commonwealth Plan of Adjustment.

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10. SUBSEQUENT EVENTS (CONTINUED)

**Approval of Commonwealth's Plan of Adjustment (Continued)**

Between January 28, 2022, and February 17, 2022, six appeals of the Confirmation Order were filed in the First Circuit. On March 8, 2022, the First Circuit entered an order dismissing the appeal by the Judge's Association [Case No. 22-1098] following a motion to voluntarily dismiss. By March 11, 2022, the First Circuit denied all parties' motions for a stay pending appeal, which allowed the Commonwealth Plan of Adjustment to become effective despite the appeals. On April 26, 2022, the First Circuit affirmed the Commonwealth Plan of Adjustment with respect to the appeal filed by the teachers' associations. See Case No. 22-1080. Oral argument on the merits of the remaining four appeals [Case Nos. 22-1079, 22-1092, 22-1119, 22-1120] was held on April 28, 2022, but a final determination on those appeals remains pending.

On March 15, 2022 (the Effective Date), the conditions precedent to the Effective Date of the Commonwealth Plan of Adjustment were satisfied and/or waived by the Oversight Board, and the plan became effective. Accordingly, the Commonwealth Plan of Adjustment has been confirmed and is currently effective as of the date hereof. Also, in accordance with the plan, the **Department** paid **\$10,000,000** from available funds on its Environmental Quality Program.

**Coronavirus Aid, Relief and Economic Security Act (CARES Act) and American Rescue Plan Act (ARPA) – Stimulus Package**

**CARES Act**

The CARES Act has awarded funds to the Government of Puerto Rico, and part of these funds were allocated to the local governments and agencies, including the **Department**, and other as participating funds transferred through approved proposals. These funds should help the **Department** to cover eligible costs arising from the Covid-19 pandemic emergency. Accordingly, during fiscal year ended June 30, 2022, a total amount of **\$3,000,000** was awarded to the **Department**.

**ARPA**

As described in **Note 8**, the **Department** was awarded **\$71,760,536** of ARPA funds during fiscal year 2021-2022.

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2021**

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Forest Service</b>				
Direct Programs:				
Urban and Community Forestry Program	10.675		\$ -	\$ 13,423
Forest Legacy Program	10.676		-	106,248
Forest Stewardship Program	10.678		-	21,547
			-	141,218
Total for U.S. Department of Agriculture				
<b>U.S. Department of Commerce</b>				
<b>National Oceanic and Atmospheric Administration</b>				
Direct Programs:				
Bipartisan Budget Act of 2018	11.022		-	378,012
Inter-jurisdictional Fisheries Act of 1986	11.407		-	10,381
Coastal Zone Management Administration Awards	11.419		-	1,212,140
Coastal Zone Management Estuarine Research Reserve	11.420		-	410,506
Cooperative Fishery Statistics	11.434		-	141,309
Southeast Area Monitoring and Assessment Program	11.435		-	53,574
Marine Mammal Data Program	11.439		-	166,174
Unallied Science Program	11.472		-	21,023
Coral Reef Conservation Program	11.482		-	383,831
			-	2,776,950
Total for U.S. Department of Commerce				
<b>U.S. Department of Defense</b>				
Direct Program:				
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	296,117
			-	296,117
Total for U.S. Department of Defense				
<b>U.S. Department of the Interior</b>				
<b>Fish and Wildlife Service</b>				
Direct Programs:				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		-	2,893,050
Wildlife Restoration and Basic Hunter Education	15.611		-	1,694,909
Enhanced Hunter Education and Safety Program	15.626		-	12,339
			-	4,600,298
Total for Fish and Wildlife Cluster				
Cooperative Endangered Species Conservation Fund	15.615		-	323,223
State Wildlife Grants	15.634		-	88,534
<b>Adaptive science</b>	15.670		-	48,390
			-	5,060,445
Total for U.S. Department of Interior				

Continues

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2021**

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Transportation</b>				
Direct Program:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	4,997
Total of U.S. Department of Transportation			-	4,997
<b>U.S. Environmental Protection Agency:</b>				
Direct Programs:				
Air Pollution Control Program Support	66.001		-	383,598
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		-	179,379
Water Quality Management Planning	66.454		-	144,336
Capitalization Grants for Clean Water State Revolving Funds	66.458		15,516,304	15,995,669
Beach Monitoring and Notification Program Implementations Grants	66.472		-	215,183
Performance Partnership Grants	66.605		-	1,967,742
Hazardous Waste Management State Program Support	66.801		-	340,128
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement	66.802		-	3,355
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	183,265
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	363,553
State and Tribal Response Program Grants	66.817		-	44,815
Total U.S. Environmental Protection Agency			15,516,304	19,821,023
<b>U.S. Department of Homeland Security</b>				
Direct Programs:				
Boating Safety Financial Assistance	97.012		-	717,890
Pre-disaster Mitigation Grant Program	97.047		-	100,852
Homeland Security Grant Program	97.067		-	88,686
Pass-through the PR Central Office of Recovery, Reconstruction and Resilience (COR3):				
Disaster Grants-Public Assistance (presidentially declared disasters)	97.036		-	25,115,603
Total for U.S. Department of Homeland Security			-	26,023,031
Total of Expenditures of Federal Awards			<u>\$ 15,516,304</u>	<u>\$ 54,123,781</u>

See Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2021

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1. **BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**) under programs of the federal government for the fiscal year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the **Department**, it is not intended to and does not purport to present the financial position, changes in net assets, or cash flows of the **Department**.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis method of accounting. It is drawn primarily from the **Department's** internal accounting records, which are the basis for the **Department's** Statement of Cash Receipts and Cash Disbursements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Public Assistance Grants (FEMA) are recognized in the period under: (1) FEMA has approved the PW, and (2) eligible expenditures are incurred. The Federal Assistance Listing number (formerly known as Catalog of Federal Domestic Assistance (CFDA) Number), is a program identification number. The first two digits identify the federal department of agency that administers the program and the last three digits numbers are assigned by numerical sequence. State or local government redistributions of federal awards to the **Department**, known as "pass-through awards" should be treated by the **Department** though they were received directly from the federal government.

3. **CLUSTER**

A cluster of programs means federal programs with different Assistance Listing numbers that are defined as a cluster of programs, because they are closely related programs that share common requirements. The Schedule includes the following cluster:

<b>Agency</b>	<b>Federal Program</b>	<b>Assistance Listing Number</b>
U.S. Department of Interior	Sport Fish Restoration Program	15.605
	Wildlife Restoration and Basic Hunter Education	15.611
	Enhanced Hunter Education and Safety	15.626

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2021

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4. **INDIRECT COST RATE**

The **Department** has not elected to use the **10%** of minimis indirect cost rate allowed under the 200.414 Indirect (F&A) costs of the Uniform Guidance. However, for the year ended June 30, 2021, the **Department** has negotiated an indirect cost rate of **19.51%** with the U.S. Department of Interior and an indirect cost rate of **27.27%** with the U.S. Environmental Protection Agency (EPA) to those contracts awarded by EPA to the **Department's** Environmental Quality Program.

5. **RELATIONSHIP TO THE STATEMENT**

Expenditures included in the Schedule agree with the amounts included in the accompanying Statement of Cash Receipts and Cash Disbursements.

6. **EXTENSION OF SINGLE AUDIT SUBMISSION**

In accordance with the Federal Office of Management and Budget Memorandum of March 19, 2021, agencies should allow grantees to delay the completion and submission of the single audit report, as required under Subpart F of 2 C.F.R. Part 200 - Audits Requirements, to six (6) months beyond the normal due date. In addition, on September 18, 2022, Puerto Rico was declared a major disaster area due to the pass of the Hurricane Fiona. As a result, the OMB has granted a six months extension for single audit that cover recipients in Puerto Rico and have due dates between September 18, 2022 and December 31, 2022.





Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Cash Receipts and Cash Disbursements (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico**, (the **Department**) for the fiscal year ended June 30, 2021, and the related notes to the Statement, and have issued our report thereon dated December 27, 2021.

***Internal Control over Financial Reporting***

In planning and performing our audit of the Statement, we considered the **Department's** internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **Department's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **Department's** Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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**Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items **2021-01**, **2021-02**, **2021-03** and **2021-04** that we consider to be material weaknesses.

**Compliance and Other Matters**

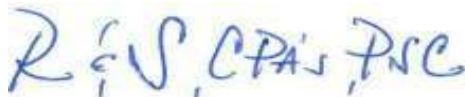
As part of obtaining reasonable assurance about whether the **Department's** Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items **2021-02** through **2021-04**.

**Department's Response to Findings**

**Department's** response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico

December 27, 2022

The Stamp Number **E512154** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.





Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico

### *Report on Compliance for Each Major Federal Program*

We have audited the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **Department's** major federal programs for the fiscal year ended June 30, 2021. The **Department's** major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

### *Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards, applicable to its federal programs.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of the **Department's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **Department's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Department's** compliance.

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San Juan, Puerto Rico 00926  
rodriguezsantiagocpas@gmail.com

***Basis for Qualified Opinion on Major Programs***

As indicated in the following table and described in the accompanying Schedule of Findings and Questioned Costs, the **Department** did not comply with certain compliance requirements that are applicable to its major federal programs. Compliance with such requirements is necessary, in our opinion, for the **Department** to comply with the requirements applicable to that program.

<b>Federal Awarding Agency</b>	<b>Federal Program</b>	<b>Compliance Requirement</b>	<b>Finding No.</b>
U.S. Department of Commerce	Coastal Zone Management Administration Assistance Listing No. 11.419	Equipment and Real Property Management	2021-02
US Department of Interior	Fish & Wildlife Cluster – Assistance Listing No. 15.605, 15.611 and 15.626	Equipment and Real Property Management	2021-02
	Fish & Wildlife Cluster – Assistance Listing No. 15.605, 15.611 and 15.626	Earmarking	2021-03
US Department of Homeland Security	Disaster Grants – Public Assistance (presidentially declared disasters) Assistance Listing No. 97.036	Reporting	2021-04

***Qualified Opinion on Major Programs***

In our opinion, except for the non-compliance described in the Basis for Qualified Opinion paragraph, the **Department** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major programs described in the preceding paragraph for the fiscal year ended June 30, 2021.

***Other Matters***

The results of our auditing procedures disclosed other instances of non-compliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items **2021-02** through **2021-04**. Our opinion on each major federal program is modified with respect to these matters.

The **Department's** response to the non-compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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***Report on Internal Control over Compliance***

Management of the **Department** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **Department's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Department's** internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

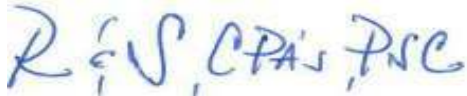
A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questions Costs as items **2021-02**, **2021-03** and **2021-04** that we consider to be material weaknesses.

The **Department's** response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. **Department's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
December 27, 2022

The Stamp Number **E512155** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.



**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021**

**SECTION 1 – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditors’ report issued	<b>Unmodified</b>
Internal control over financial reporting:	
1. Material weakness identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Noncompliance material to financial statement noted?	<b>No</b>

**Federal Awards**

Internal control over major programs:	
1. Material weaknesses identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Type of auditor’s report issued on compliance for major program?	<b>Qualified</b>
4. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516?	<b>Yes</b>

**Identification of Major Programs:**

Name of Federal Program or Cluster:	
1. Coastal Zone Management Administration Award	<b>11.419</b>
2. Fish & Wildlife Cluster	<b>15.605, 15.611 and 15.626</b>
3. Disaster Grants – Public Assistance (presidentially declared disasters)	<b>97.036</b>
Dollar threshold used to distinguish between Type A and Type B programs	<b>\$1,623,713</b>
Auditee qualified as a low-risk auditee?	<b>No</b>

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2021

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**SECTION II – Financial Statements Findings**

**Finding Reference 2021-01**

**Requirement: Accounting System**

**Type of Finding: Internal Control over Financial Reporting and on Compliance and Other Matters-  
Material Weakness (MW)**

*This finding is similar to prior year Finding 2020-01*

**Condition**

The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS. As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

In addition, as described in **Note 1** and **Note 2**, the accounts of the **Department** are organized in three (3) funds presented in the accompanying Statement of Cash Receipts and Disbursements. These funds include different programs that are used to account for resources and expenditures related to the protection of the Environmental and Natural Resources. Since the creation of the Law 171 (The Reorganization Plan) and as of June 30, 2021, the accounting records and transactions of the **Department's** Environmental Quality Program are integrated on the **Department's** accounting system. However, the EQB program uses an additional accounting tool to maintain control of budget, finance and payroll related transactions. This accounting tool provides effective control and accountability for all funds managed under the Environmental Quality Program. Accordingly, the condition noted and described above, do not apply to this program.



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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2021-01 (Continued)**

***Criteria***

2 CFR 200 Subpart D, Section 200.302, establish the following:

- a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.
- b) The financial management system of each non-Federal entity must provide for the following:
  1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the assistance listing title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
  2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in 200.328 Financial reporting and 200.329 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
  3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
  4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.
  5. Comparison of expenditures with budget amounts for each Federal award.
  6. Written procedures to implement the requirements of § 200.305 Payment.
  7. Written procedures for determining the allowability of costs in accordance with Subpart E - Cost Principles of this part and the terms and conditions of the Federal award.

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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2021-01 (Continued)**

***Effect***

The accounting records currently used by the **Department** contain substantially all financial events; however, the records might not provide on a timely basis adequate financial reports. It may cause delays in the preparation and submission of financial reports to management and federal agencies.

***Cause***

This situation is caused because the **Department** does not have an integrated accounting system to account for funds awarded to them.

***Questioned cost***

None

***Recommendation***

We believe that the **Department** needs to significantly reduce the use of external (Excel) spreadsheets and shift toward an integrated business software system to properly account for and summarized all accounting and financial data. An integrated system would eliminate redundant processing and improve the **Department's** access to information. The system must provide for periodic reporting of transactions and monthly verifications analysis and reconciliation of accounts and federal funds with the information and reports recorded in the Department of Treasury. This will require a sophisticated plan in coordination with the Puerto Rico Department of the Treasury for the implementation of an accounting and financial management system that allows for the preparation of financial information and reports required by the different oversight entities.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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**SECTION III – Major Federal Award Program Findings and Questioned Costs**

**Finding Reference 2021-02**

**Federal Program: US Department of Commerce**  
Coastal Zone Management Administration  
Award-Assistance Listing No. 11.419

**US Department of Interior**  
Fish & Wildlife Cluster  
Award Assistance Listing No. 15.605, 15.611 and 15.626

**Compliance Requirement: Equipment and Real Property Management**

**Type of Finding: Internal Control/Compliance over Equipment and Real Property Management -  
Material Weakness (MW)**

*This finding is similar to prior year finding 2020-02*

**Condition**

We do not have assurance on the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013 and up to the date of this report; the **Department** does not made a physical count of the equipment under the DRNA.

**Criteria**

As per 2 CFR 200.313(d)(l) - Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds the title, the acquisition date, and cost of the property, percentage age of federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any data including the date of disposal and sale price of the property.

As per 2 CFR 200.313(d) (2) -A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

As per 2 CFR 200.313(d) (3) - A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated

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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2021-02 (Continued)**

***Effect***

Failure to maintain an adequate property subsidiary might cause errors and misuse of the equipment purchased with federal funds that may result in questioned costs, due to possible use of property for unauthorized activities.

***Cause***

The **Department** does not have the appropriate tools (equipment software and personnel) to create complete and accurate records of the equipment owned by under the **Department**.

***Questioned Costs***

None

***Recommendation***

The **Department** shall complete the implementation of the software acquired for the Property Department to create a report with all the fields required by the Federal Awarding Agencies and emphasize the importance of keep and maintains updated records of the equipment under the control of the **Department**. Also, the **Department** should take in consideration to include the physical inventory in their budget every two years to make a contract with an external party to make this physical count or establish an internal procedure in which the persons in charge in every location of the offices under the **Department** have the responsibility of taking a physical inventory count with a standard worksheet to obtain a uniform report.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2021-03**

**Federal Program:** **U.S Department of Interior:**  
15.605 Sport Fish Restoration Program  
15.611 Wildlife Restoration and Basic Hunter Education  
15.626 Enhanced Hunter Education and Safety

**Compliance Requirement:** **Earmarking**

**Type of Finding:** **Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)**

*This finding is similar to prior year finding 2020-03*

***Condition***

As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

***Criteria***

50 CFR § 80.61, established that a State Fish and Wildlife agency must be allocate 15 percent of its annual allocation for the Recreational Boating Access subprogram. Allocations of more or less than 15 percent require the approval of the Regional Director.

***Effect***

An improper system of internal controls over the earmarking requirements may cause increase on errors, inaccurate or incomplete data, and the inability to comply with the federal requirements.

***Cause***

The **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category. The **Department** does not maintain adequate documentation that serves as evidence of the internal control process for the compliance with the earmarking requirements.

***Questioned Costs***

None

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2021-03 (Continued)**

***Recommendation***

We believe that the **Department** needs an integrated accounting system which provides the recording of the budget amount for each grant award approved by the Federal Agencies. Actual expenditures and outlays for each program or subprogram may be compared with budgeted amounts for a specific period as needed. In absence of this system, Management should implement internal controls in this area to ensure compliance with the applicable requirements.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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Section III - Major Federal Award Program Findings and Questioned Costs (Continued)

Finding Reference 2021-04

Federal Program: U.S Department of Homeland Security – Pass-through the PR Central Office of Recovery Reconstruction and Resilience (COR3)  
97.036 Disaster Grants – Public Assistance (presidentially declared disasters)

Compliance Requirement: Reporting

Type of Finding: Internal Control/Compliance over Reporting- Material Weakness (MW)

**Condition**

As part of our audit procedures performed in the reporting requirements, we noted the following instances of noncompliance:

Performance Reporting

We were unable to ascertain that the **Department** complies with the preparation and submission of the quarterly progress reports to the pass-through entity as required. Some reports were provided but not for all the quarters of the fiscal year ended June 30, 2021. We do not have assurance of the completeness of the population.

**Criteria**

As established in the 2 CFR 200.329 (c) (1), the non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Reports submitted annually by the non-Federal entity and/or pass-through entity must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report submitted by the non-Federal entity and/or pass-through entity must be due no later than 120 calendar days after the period of performance end date. A subrecipient must submit to the pass-through entity, no later than 90 calendar days after the period of performance end date, all final performance reports as required by the terms and conditions of the Federal award. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2021-04**

***Criteria (Continued)***

According to the FEMA policy guide, the subrecipient must submit the following for each uncompleted large project on a quarterly basis:

- Total expenditures to date of each project,
- Status of the project
- Projected completion date
- Any circumstances that could delay the project.

Quarterly progress reports are due from recipients on all open large projects 30 days after the end of each calendar quarter.

***Effect***

Information reported to the Federal agency may be incomplete for decision making purposes. The Federal agency may take enforcement actions if the recipient does not comply with the term and conditions of the federal award.

***Cause***

As explained by management, the person in charge of the preparation of the reports was absent during the audited period due to a military license. No other personnel was assigned to perform this task.

***Questioned Costs***

None

***Recommendation***

Management must design written procedures related to the preparation and submission of federal progress reports required by FEMA. Various employees should be trained in those procedures in order to comply with the reporting requirements and the timely submission of the reports.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.



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**Finding No. 2020-01: Accounting Records**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2019 Report, Finding No. 2019-01)**

**Condition:** The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS.

As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

**Status: Still prevails**

**Finding No. 2020-02: Federal Programs Compliance – Equipment and Real Property Management**

**Internal Control/Compliance over Equipment and Real Property Management - Material Weakness  
(Repeated in 2019 Report, Finding No. 2019-02)**

**Condition:** Accounting record does not provide assurance of the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013, and up to the date of this report, the **Department** have not made a physical count of all the equipment owned.

**Status: Still prevails**

**Finding No. 2020-03: Federal Programs Compliance – Earmarking**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2019 Report, Finding No. 2019-03)**

**Condition:** As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

**Status:** **Still prevails**

**Finding No. 2020-04: Federal Programs Compliance – Reporting**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness**

**Condition:** As a result of our audit procedures, we noted that non-federal expenditures were accounted for in the federal fund and reported on the Schedule of Expenditures of Federal Awards (SEFA). Adjustments for the reclassification of funds were proposed and approved by the **Department's** management for its presentation.

**Status:** **Corrected**

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES  
Summary Schedule of Prior Years Audit Findings (Continued)  
For the Fiscal Year Ended June 30, 2021

Finding Reference Number	Finding Description	Questioned Cost	Finding Current Status
2014-06	Federal Financial Report, Allowable Costs/Cost Principle	\$30,331	Condition partially corrected. No final determination has been received.
2015-09	Matching	\$119,084	Condition partially corrected. No final determination has been received.
2015-10	Allowable Costs / Cost Principles	\$390,797	Condition partially corrected. No final determination has been received.
2016-01	Accounting Records		Condition partially corrected during fiscal year 2017.
2016-05	Equipment and Real Property Management		Condition partially corrected during fiscal year 2017.
2017-01	Accounting Records System		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-02	Equipment and Real Property Management		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-03	Earmarking		Condition still prevails during fiscal years 2018, 2019 and 2020.



**GOBIERNO DE PUERTO RICO**  
 DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES

**CORRECTIVE ACTION PLAN**  
**SINGLE AUDIT REPORT 2021**  
 For the Fiscal Year Ended June 30, 2021

<b>FINDING</b>	<b>CORRECTIVE ACTION</b>	<b>STATUS</b>	<b>EMPLOYEE</b>
<p><b>Finding Reference 2021-001</b>            Requirement:            Accounting System</p> <p>Internal Control over Financial Reporting and on Compliance and Other Matters Material Weakness (MW)</p>	<p>The Treasury Department Of PR continues evaluating the implementation of an Enterprise Resource Planning (ERP) system and an Enterprise Performance Management (EPM) system. They expect that the system will be implemented on July 2024. Currently, the Accounting Reports are issued with the official information of the PRIFAS 7.5 System. In the meantime for discard Excel sheets, training for employees has been coordinated with the Treasury Department.</p>	<p>The Central Government is working on the design and implementation of an Enterprise Resource Planning (ERP) system and an Enterprise Performance Management (EPM) system. These will achieve the centralization of the fiscal and accounting systems of public agencies, instrumentalities, and public corporations in order to strengthen internal controls and facilitate access to the financial information of the Government of Puerto Rico. The ERP will also enable the government to prepare and publish audited financial statements in a timely</p>	<p>Anaís Rodríguez            Secretary</p> <p>Ángel R. Meléndez            Auxiliary Secretary of Administration</p> <p>Marjorie Araújo            Finance Director</p> <p>Katherine Collazo            Acting Accounting Section Supervisor</p>

*(Handwritten signatures in blue ink)*

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
<p><b>Finding Reference 2021-002</b> Equipment and Real Property Management</p>	<p>The DNER is identifying the funds to make a professional services contract for the property inventory. It will be certified by the Property Manager in accordance with</p>	<p>manner.(Attachment 1 Circular Letter 1300-15-22)</p> <p>DNER should identify all the functional requirements needed from the ERP to comply with all federal requirements for federal funds management.</p> <p>Until this project is implemented, DNER will continue using PRIFAS to manage all financial transactions with federal and state funds as usual. For financial reports, queries are submitted through the Data Warehouse System, which generates the Crystal Reports.</p> <p>(Attachment 2 Estimate Date of Completion)</p> <p>DNER hired Robles and Associates to prepare an action plan to work with all aspects related to fixed asset and real property inventory. The plan will outline a phased</p>	<p>Ángel R. Meléndez Auxiliary Secretary of Administration Ángel Vázquez General Service Director</p>

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
<p>Internal Control / Compliance over Equipment and Real Property Management Material Weakness (MW)</p>	<p>the Department of Treasury Regulations.</p>	<p>approach consisting of first to evaluate the functionality of the system that is used actually of PRIFAS, and then migrating to the new ERP once it has been implemented.</p>	<p>Juan C. Cortes Property Manager</p>
<p><b>Finding Reference 2021-003</b>  Earmarking  Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)</p>	<p>The DNER has already hired a Coordinator for the FWS Coordination Office. We are also developing standard operating procedure (SOP) for earmarking.</p>	<p>DNER has developed the SOP (Draft) for earmarking. PRDNER FWS Coordination Office and Finance Division will review this draft for final approval that we hope do not extend no further than March 31, 2023. DNER should identify all the functional requirements needed from the ERP to comply with all federal requirements for federal funds management including earmarking.</p>	<p>Farel Velazquez Assistant Secretary for Conservation and Research of Habitats and Biodiversity Magaly Massanet Coordinator for FWS</p>
<p><b>Finding Reference 2021-004</b>  Reporting  Internal Control/Compliance over Reporting-Material Weakness (MW)</p>	<p>A contract was formalized with the Tetra-Tech Company to comply with the quarterly reports. We are currently up to date. In addition, The Recovery and Mitigation Office was created by an Administrative Order. (Attachments 3, Contract</p>	<p>Completed</p>	<p>Ángel R. Meléndez Auxiliary Secretary of Administration</p>

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
	Number 2022-000059 and Attachment 4, Administrative Order)		

Prepared By:

  
\_\_\_\_\_  
Marjorie A. Araujo Aviles  
Finance Director

Approved by:

  
\_\_\_\_\_  
Anais Rodriguez Vega  
Secretary 23 FEB 2023

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND  
ENVIRONMENTAL RESOURCES**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**(With The Additional Reports Required  
By The Government Auditing Standards  
And The Uniform Guidance)**



**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Financial Statements  
For the fiscal year ended June 30, 2022**

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Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and Environmental Resources  
San Juan, Puerto Rico

### Report on the Audit of the Financial Statement

#### Opinion

We have audited the accompanying cash basis financial statement of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** which comprise the Statement of Cash Receipts and Disbursements – Governmental Funds for the fiscal year ended June 30, 2022, and the related notes to the cash basis financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts and disbursements transactions of the **Department's** governmental funds, and the respective cash basis net changes thereof, for the fiscal year ended June 30, 2022, in conformity with the basis of accounting described in **Note 2**.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Statement section of our report. We are required to be independent of the **Department** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis of Accounting

As described in **Note 2**, the **Department** prepares its Statement of Cash Receipts and Disbursements – Governmental Funds on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in **Note 2**, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

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## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Responsibilities of Management for the Financial Statement – (continued)

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Department's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Department's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Emphasis of Matter

As described on **Note 8** on March 15, 2022, the Commonwealth of Puerto Rico's Plan of Adjustment was confirmed and approved. Accordingly, at that date the Plan became effective.

The **Department's** Statements are intended to present fairly the cash receipts, disbursements, and net changes of the governmental funds of only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, they do not purport to, and do not, present fairly the financial position of the Commonwealth of Puerto Rico as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our report is not modified with respect to these matters.

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the cash basis financial statement that collectively comprise the **Department's** financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the cash basis financial statement or to the cash basis financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 18, 2023, on our consideration of the **Department's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting or on compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the **Department's** internal control over financial reporting and compliance.

**Report on Other Legal and Regulatory Requirements**

This report is intended solely for the information and use of management, others within the organization and the Federal Awarding Agencies and is not intended to be and should not be used by anyone other than these specified parties.

*R & S, CPAs, PSC*

**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico

December 18, 2023

The Stamp Number **E556607** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.



**Rodríguez & Santiago, CPA's, PSC**  
Certified Public Accountants and Consultants

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
For the Fiscal Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Federal Fund	Total Governmental Funds
<b>CASH RECEIPTS:</b>				
Legislative appropriations	\$ 55,813,881	\$ -	\$ -	\$ 55,813,881
Federal grants	-	-	92,668,728	92,668,728
State special grants	-	13,039,014	-	13,039,014
Charge for service	-	16,174,851	-	16,174,851
Recycling and waste disposal program	271,000	-	35,991	306,991
National parks program	8,752,000	1,390,007	-	10,142,007
Environmental quality program	7,680,409	28,990,252	26,816,353	63,487,014
Total cash receipts	<u>72,517,290</u>	<u>59,594,124</u>	<u>119,521,072</u>	<u>251,632,486</u>
<b>CASH DISBURSEMENTS:</b>				
Executive management	21,093,462	6,321,328	211,626	27,626,416
Management affairs	3,372,202	14,537	1,527,231	4,913,970
Consulting assistance	1,048,799	-	25,000	1,073,799
Environmental education and information	298,599	-	121,219	419,818
Living resources	2,842,948	803,358	9,286,849	12,933,155
Permits endorsement and specialized services	604,919	1,259,660	218,491	2,083,070
Integral planning	446,999	100,000	562,626	1,109,625
Rangers	8,816,130	-	169,197	8,985,327
Regional coordination and operations	2,210,943	-	34,291,812	36,502,755
Water and mineral resources	1,654,941	16,623,097	-	18,278,038
Recycling and waste disposal program	271,000	111,423	-	382,423
National parks program	8,000,019	318,993	-	8,319,012
Environmental quality program	<u>5,640,506</u>	<u>13,977,883</u>	<u>26,106,233</u>	<u>45,724,622</u>
Total cash disbursements	<u>56,301,467</u>	<u>39,530,279</u>	<u>75,520,284</u>	<u>168,352,030</u>
Excess (deficiency) of Cash Receipts Over (under) Cash Disbursements	<u>\$ 16,215,823</u>	<u>\$ 20,063,845</u>	<u>\$ 47,000,788</u>	<u>\$ 83,280,456</u>

See accompanying notes to the statement of cash receipts and cash disbursements.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements  
For the Fiscal Year Ended June 30, 2022

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1. ORGANIZATION AND REPORTING ENTITY

A. Organization:

The **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** is an instrumentality and part of the executive branch of the Commonwealth of Puerto Rico. The **Department** was created by Act No. 23 of June 20, 1972, as amended, to manage, protect, conserve, and develop the natural resources and the environment of the island of Puerto Rico.

The **Department** is in charge of developing and implementing their tasks in accordance with the duties and responsibilities conferred by the Constitution and the Laws in force in accordance with the established environmental public policy.

The **Department** is under the direction and supervision of a Secretary appointed by the Governor of Puerto Rico. The Secretary of the **Department** is responsible for the design, implementation and supervision of the operations of the **Department**, including its fiscal organization.

On August 2, 2018, Law No. 171 was enacted for the purpose of executing and complying with the Reorganization Plan of the **Department** (hereinafter, "the Plan") adopted pursuant to Law No. 122 of December 18, 2017, which transfers, groups and consolidates in the **Department**, the faculties, functions, services and structures of the Environmental Quality Board (hereinafter "the EQB"), the Solid Waste Authority (hereinafter "the SWA") and the Program of National Parks attached to the Department of Recreation and Sports, hereinafter "the National Parks Program" (NPP), in order to streamline procedures, share government resources, achieve savings and make possible the outsourcing of certain functions or services.

The Secretary of the **Department** shall have all the faculties and powers necessary for the implementation of the Plan and the amendments contained herein. The implementation of the Plan must comply with the guidelines and general principles established in Law No. 122 of December 18, 2017. Also, the **Department** shall be responsible for implementing the public policy of the Government of Puerto Rico contained in section 19 of Article VI of the Constitution.

For these purposes, it will put into effect programs for the use and conservation of the environment and natural resources of Puerto Rico in accordance with the provisions of Act 416-2004, as amended, known as the "Environmental Public Policy Act."

On September 6, 2019, the Secretary of the **Department** issued an Administrative Order No. 2019-04 to establish the process to finish the reorganization of the **Department** under the provisions of Law No. 171-2018.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

During the fiscal year 2021, the **Department** finished the process of consolidation proposed on the Reorganization Plan. Accordingly, the accounting records and transactions of the **Department**, the EQB and the SWA were integrated on the **Department's** accounting system.

In order to complete the Reorganization Plan described before, the **Department** have implemented the following measures:

- ✓ The accounts of the NPP were integrated in the PRIFAS Accounting System effective on January 1, 2019. Since that date, the resources and expenditures of the NPP have been recognized as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.
- ✓ The cash receipts and cash disbursements related to the resources and expenditures of the EQB were combined and accounted for in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2022. The cash basis financial information of the EQB is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

On July 1<sup>st</sup>, 2019, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the EQB as a part of the **Department** on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan.

- ✓ The SWA's main purpose is to provide alternatives for the processing of solid waste in Puerto Rico. Also, the SWA has the responsibility of educating the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste. On July 1, 2020, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the SWA as a part of the **Department** on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan. The cash basis financial information of the SWA is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

B. Financial Reporting Entity

The **Department** is for financial reporting purposes a part of the Commonwealth of Puerto Rico. Because the **Department** is part, for financial reporting purposes, of the Commonwealth of Puerto Rico, its financial data is included as part of the Commonwealth of Puerto Rico financial statements. The **Department** accompanying financial statement is issued solely to comply with the Single Audit Act Amendments of 1996 (P.L. 104-156) and for the information and used of the **Department's** management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The Statement of Cash Receipts and Cash Disbursements of the **Department** is intended to present the receipts and disbursements on only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, solely to provide the **Department's** operating results to the Commonwealth of Puerto Rico and certain federal awarding agencies, and are not intended to be and should not be used by anyone other than these specified parties.

The **Department's** accompanying financial statement has been prepared in accordance with the cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. The basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

The cash basis of accounting differs from GAAP primarily because revenue (cash receipts) is recognized when received in cash rather than when earned and susceptible to accrual, and expenditures (cash disbursements) are recognized when paid rather than when incurred or subject to accrual. No accrual is recognized.

Capital assets resulting from cash transactions are reported as cash disbursements in the acquiring governmental fund upon cash acquisition. No capital assets are recorded in the **Department's** financial statement. No long-term debt is reported in the **Department's** financial statement. No accrued compensated absences are reported in the **Department's** financial statement. Compensated absences resulting from cash transactions are reported as cash disbursement in the governmental funds column upon cash payment.

The accounts of the **Department** are organized on the basis of fund types, which are responsible for the coordination, receipt, and management of funds. These are composed of three (3) funds which are described below. The accounts of the **Department** are accounted for with a set of accounts which only includes cash receipts and cash disbursements. No balance sheet accounts are maintained or reported.

The following funds account for the governmental resources allocated to them for the purpose of carrying on specified activities in accordance with laws, regulations, and other restrictions:

- ✓ **General Fund** - is the general operating fund of the **Department**. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ✓ **Special Revenue Fund** - This fund is used to account for the proceeds of specific revenue sources (other than expendable for specific purposes).



COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

- ✓ **Federal Fund** - The **Department** participates in a number of Federal Financial Assistance Programs funded by the Federal Government that are legally restricted to expenditures for specific purposes in accordance with grant agreements. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors.

These funds included the following programs:

**Management and Administration** - This program is used to account for resources and expenditures related to providing support and advice to the **Department** by providing tools and mechanisms to facilitate the coordination and execution of the overall administration of the human resources, acquisitions, finance, legal advice and general services. These are composed of the following:

- *Executive Management*
- *Administration*
- *Management Affairs*
- *Consulting Assistance*

**Environmental Education and Information** - This program is used to account for resources and expenditures related to creation, custody and dissemination of educational information and material over the importance to protect our natural and environmental resources.

**Living Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation, development and administration of the forest resources, protected species, endangered species and exotic species, including natural resources in coastal zones and sport fishing and hunting programs.

**Permits, Endorsements and Specialized Services** - This program is used to account for resources and expenditures related to the licensing of the earth extraction permits, franchising and water use permits, concessions and authorization of maritime and land maritime estate.

**Integral Planning** - This program is used to account for resources and expenditures related to the establishment of public policies related to the use, conservation, development and administration of land natural resources.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**Rangers** - This program is used to account for resources and expenditures related to the guardian and protection of all natural resources around the island.

**Regional Coordination and Operations** - This program is used to account for resources and expenditures related to cleaning and maintaining in optimum conditions the beaches and rivers among other waters corps and the conservation of life and such property. Facilities to satisfy the needs of the community and to provide support to the service programs are carried on through the regional offices located at Aguadilla, Arecibo, Guayama, Humacao, Mayaguez, Ponce, and San Juan.

**Water and Minerals Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation development and administration of the water and mineral resources around the island. Also, these funds are used for flood control projects.

**Recycling and Waste Disposal Program** - This program is used to account for resources and expenditures related to provide alternatives for the processing of solid waste in Puerto Rico and for the education of the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste.

**National Parks Program** – This program is use to account for resources and expenditures related to the National Parks Program (NPP) operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The resources and expenditures transactions related to the NPP were transferred and accounted for the **Department** since January 1, 2019.

For the purposes of the Program, in addition to any others provided in the laws or programs whose administration and implementation is delegated to it, the **Department** will have the following functions and responsibilities:

- (a) Operate a system that integrates all natural, recreational or historical parks that are declared national. It will also promote the protection, conservation and recreational use of parks, beaches, forests, historical and natural monuments of Puerto Rico in such a way that they are preserved and maintained in optimal condition for the enjoyment of present and future generations of Puerto Ricans and visitors from abroad.
- (b) Plan, design, build, operate, maintain and preserve recreational and sports facilities.
- (c) Sell, bill and collect, for the services rendered, to other agencies, municipalities and governmental, quasi-public and private organizations; including services rendered to sports and recreational committees, federations and associations.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**National Parks Program (Continued)**

- (d) Dedicate its resources to the development of any activity or company that promotes, directly or indirectly, the means for recreation.
- (e) All recreational and sports facilities may be leased through a reasonable rental fee, provided that the Program may assign its facilities free of charge to non-profit organizations to carry out their activities.
- (f) Be a trustee of the National Parks Trust (the Trust). All the administration and maintenance of the Trust will be carried out by the **Department** through the NPP, in accordance with the purposes of the Trust's constitution. In its capacity as trustee of the Trust, the **Department** will have all the capacities to administer the Trust, being able to exercise its discretion in the management and transfer of funds and real and personal property between both entities for the purposes of the Trust and the amendments to this that the **Department** deems appropriate.
- (g) Protect the integrity of the Puerto Rico National Park System, established by Law 9-2001, as amended, known as the "Puerto Rico National Park System Law", exercising exclusive jurisdiction over the administration, management and development of the existing National Parks and those who are designated in the future. The title and domain of every resource that was declared a National Park will correspond to the **Department** for its protection in perpetuity, providing that the real properties that are part of a National Park may not be leased or sold for a purpose other than consistent with the public interest.

**Environmental Quality Program** - This program is use to account for resources and expenditures related to the Environmental Quality Board operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The main purpose of this program is to protect the environmental by controlling air, water and land pollution and eliminating noise harmful to health and to promoting a better quality of life. Following is a summary of cash receipts and cash disbursements transactions of this program for the year ended June 30, 2022, which are included on the **Department's** cash basis financial statement at that date.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

*Environmental Quality Program (Continued)*

**CASH RECEIPTS**

Legislative appropriations	\$ 7,680,409
Fines	142,884
Licenses	17,114,942
Pneumatic and recycling	11,420,426
Others	312,000
Federal grants	<u>26,816,353</u>
Total cash receipts	<u>63,487,014</u>

**CASH DISBURSMENTS**

Air quality improvement	59,906
Analysis of environmental test	533,141
Clean air act project	1,592,798
Emergency response and superfund project	1,018,216
Environmental emergencies	2,357,637
General, administration and direction	3,619,896
Land pollution control	1,097,999
Pneumatic and recycling	10,110,532
Oil control	402,711
Pollution control	317,547
Regional services	775,514
Public disaster assistance fund	24,782
Water quality improvement	3,732,643
Capitalization grant for clean water state revolving fund	<u>20,081,300</u>
Total cash disbursements	<u>45,724,622</u>
Excess of cash receipts over cash disbursements	<u>\$ 17,762,392</u>

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

B. Stewardship Compliance and Accountability

On January 2, 2017, the Governor of Puerto Rico signed the Executive Order No. 2017-005, which required that all departments, agencies, and instrumentalities of the Government of Puerto Rico and those expressly required by the Governor, are ordered to implement the Zero-Base Budget methodology for the preparation of the budget for fiscal year 2018-2019 and subsequent fiscal years, per the applicable techniques and approaches of Zero-Base Budget and should be in conformity with the Fiscal Plan approved by the Oversight Board for Puerto Rico, pursuant to the Federal Law Pub. L. 114-187, Puerto Rico Oversight, Management and Economic Stability Act (PROMESA).

The revenues recognized in the General Fund consist of appropriations from the Office of Management and Budget of the Commonwealth of Puerto Rico for recurrent and ordinary functions of the **Department**. The procedures followed in approving the annual budget is as follows:

- ✓ Between November and December, the **Department** submits to the Office of Management and Budget of the Commonwealth of Puerto Rico an operating budget petition for the fiscal year commencing the following July 1 of each fiscal year.
- ✓ At the beginning of the ordinary session of the Legislative Assembly of the Commonwealth of Puerto Rico, the Governor submits a proposed budget for the fiscal year covering the whole operations of the Commonwealth. This proposed budget includes estimated expenditures and the means of financing them.
- ✓ The annual budget is legally enacted through the approval by the Legislative Assembly of the Joint Resolution of the General Budget. Subsequently to enactment, the Office of Management and Budget of the Commonwealth has the authority to make the necessary adjustments to the budget.

The financial statement is presented at the programmatic level. However, budgetary control and accounting are maintained at a level more detailed to provide the management control in detail of the expenses to the appropriate level of the budget.

Federal grant funds can be carried over a specified amount of time, upon request to, and approval by the federal agencies. The financial statement is presented at the programmatic level. However, budgetary control and accounting is exercised at a lower level providing management with detailed control over expenditures at an appropriated budget level. Budgetary Comparison Schedule is not legally required to do so.

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2. **SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)**

**C. Inventories**

The **Department** purchases office and printing supplies, gasoline, oil and other items. The cost of purchases is recorded as cash disbursements in the financial statement.

**D. Property and Equipment**

Property and equipment acquired are recorded as cash disbursements in the financial statement.

**E. Inter-fund Transactions**

Transfer of expenditures (reimbursements) made by one fund to another are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the reimbursed fund.

**F. Compensated Absences**

On February 4, 2017, the Government enacted Law No. 8 for the Administration and Transformation of the Human Resources of the Government of Puerto Rico. Effective on that date, this Law established and recognizes that the government is a Single Employer. Under the provisions of this law annual vacation days were reduced from thirty (30) to fifteen (15) days. The vacation days may be accumulated to a maximum of sixty (60) days. Also, the employees hire before the effectiveness of this law, will be granted annually with eighteen (18) days of sick leave. In addition, the employees hire after the effectiveness of this law, will be granted annually with twelve (12) days of sick leave. In both cases, the sick leave days may be accumulated to a maximum of ninety (90) days.

On April 29, 2017, the Governor of the Commonwealth signed into law Act No. 26 of 2017, Compliance with the Fiscal Plan Act (Act No. 26-2017), which among other things, changed the vacation and sick leave accrual formula for all government employees. Under the new law, all employees accrued 1.25 days per month of service up to 60 days for vacation leave. Employees generally accumulate sick leave at a rate of 1 day per month up to an annual maximum of 12 days and an accumulated maximum of 90 days. In addition, Act No. 26-2017 also altered the liquidation terms. After the enactment of Act No. 26-2017, only compensation of accrued vacation leave, up to 60 days, is paid upon employment termination. To be eligible to receive compensation, an employee must have been employed for at least three months. Accumulated unpaid sickness days are no longer liquidated upon employment termination.

The payment of regular vacations and sick leave is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

G. Risk Financing

1. The **Department** is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees' health, and natural disasters. Commercial insurance policies covering such risk are negotiated by the Puerto Rico Treasury Department and costs are allocated among all the instrumentalities and agencies of the Commonwealth of Puerto Rico.

Also, principal officials of the **Department** are covered under various surety bonds. Management believes such coverage is sufficient to preclude any significant uninsured losses to the **Department**.

2. The **Department** carries insurance coverage for death and bodily injuries caused by the motor vehicles accidents. The insurance is obtained through the Automobile Accidents Compensation Administration (AACA), a component unit of the Commonwealth of Puerto Rico.

This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium is **\$35** per licensed motor vehicle, which is paid directly to AACA.

3. The **Department** obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Department of Labor and Human Resources of the Commonwealth of Puerto Rico (DOLHR).

These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability, or death because work or employment-related accidents or non-occupational disability and drivers' insurance premiums are paid to DOLHR on a cost reimbursement basis.

4. For workers' compensation, the State Insurance Fund Corporation, a component unit of the Commonwealth of Puerto Rico, provides the workers compensation to the **Department's** employees

H. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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3. **CASH WITH FINANCIAL INSTITUTIONS AND WITH FISCAL AGENTS (DEPARTMENT OF THE TREASURY OF THE COMMONWEALTH OF PUERTO RICO)**

The funds of the **Department** are under the custody and control of the Secretary of the Treasury Department of Puerto Rico pursuant to Act No. 230 of July 23, 1974, as amended, known as “Commonwealth of Puerto Rico Accounting Law”. The Treasury Department follows the practice of pooling cash equivalents under the custody and control of the Secretary of the Treasury. The funds of the **Department** in such pooled cash accounts are available to meet its current operating requirements.

***Custodial Credit Risk***

This is the risk that, in the event of the failure of a depository financial institution, the **Department** will not be able to recover its cash and investments or will not be able to recover collateral securities that are in the possession of an outside party. Pursuant to the Investment Guidelines for the Commonwealth, as amended, adopted by the **Department** may invest in obligations of the Commonwealth, obligations of the United States, certificates of deposit, commercial paper, or banker’s acceptance. Therefore, **Department’s** management has concluded that at June 30, 2022, the custodial credit risk associated with the **Department’s** cash and cash equivalents is considered low.

4. **FUND ADVANCES**

The **Department** receives fund advances from the Treasury Department of Puerto Rico for the interim financing of federal programs, as authorized by Act No. 21 of 1979. This Act establishes that all fund advances made will be reimbursed to the General Fund of the Commonwealth’s Treasury as the corresponding federal funds are received. During the fiscal year ended June 30, 2022, no funds were advanced to the **Department** for this purpose.

5. **LEASE COMMITMENTS**

The **Department** is obligated under certain leases accounted for as operating leases. Operational leases not granted property rights or tenant obligations; therefore, neither the assets nor liabilities of leasing arrangements are reflected in the accounting records. Rent paid during the year that ended on June 30, 2022 under these lease agreements amounted to **\$481,405** (including **\$325,235** incurred by the Environment Quality Program). This amount should be approximately the same expenditures in the following five fiscal years.



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6. EMPLOYEE'S RETIREMENT PLAN

**Pension Retirement System – prior to July 1, 2017**

The **Department** is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS). ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems.

Act No. 106 of August 23, 2017 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2017, the creation and transition to a new defined contribution plan and the reform of ERS's governance, effective on July 1, 2017. Those dispositions are summarized as follows:

Effective July 1, 2017 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,
- A pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the P.R. Department of Treasury ("PRDT"),
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

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6. **EMPLOYEE'S RETIREMENT PLAN (CONTINUED)**

On June 27, 2017 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2017. Under the PayGo funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to special laws and additional uniform contributions are eliminated. Payments are made by the employers (the **Department**) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. During the fiscal year 2021-2022, the **Department** was billed and recognized as PayGo charges of **\$11,736,037**.

**General** - Effective July 1, 2017, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

**Participant accounts and contributions** - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least **10%** of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan. During the fiscal year ended June 30, 2022, employees' contributions amounted to **\$2,326,219**.

**Payment of benefits** - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

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DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

**Reform of ERS's governance**

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. Additional information on the Retirement System is provided in its financial statements, a copy of which can be obtained from the Retirement System, Minillas Station, PO Box 42003, San Juan, Puerto Rico 00940-2003.

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

**Plan description**

The **Department** is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

**Benefits provided**

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

**Contributions**

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees.

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7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

**Contributions (Continued)**

The **Department's** contribution is financed through the monthly "PayGo" charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are **100%** unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

8. CONTINGENCIES

**A. Federal Awards**

The **Department** is a grantee in various Federal Financial Assistance Programs funded by the Federal Government. Entitlement to the resources is generally based on compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes.

Substantially all grants are subject to financial and compliance audits by the grantor agencies. All disallowed costs as a result of these audits become a liability of the fund that receives the grant and must be reimbursed to the Federal Government from the **Department's** local funds.

The Schedule of Findings and Questioned Costs for the fiscal year ended June 30, 2022 disclosed some instances of noncompliance with applicable laws and regulations and internal accounting and administrative control structure.

Since the **Department's** statement of net assets is not presented, no provision for any liability has been reported for possible federal claims for refunds of those grant funds. The amount, if any, of expenditures which may be disallowed cannot be determined at this time.

**B. Litigations and claims**

The **Department** is a defendant in lawsuits arising in the normal course of operations. The Commonwealth of Puerto Rico Act 104 of June 30, 1955, as amended, establishes that any claims and lawsuits initiated against an agency or instrumentality of the Commonwealth of Puerto Rico, or against any of its employees, directors, majors, and others, may be legally represented by the Department of Justice of the Commonwealth of Puerto Rico. Any claims with negative financial impact will be paid from the General Fund of the Commonwealth of Puerto Rico, with no effect on the budget or resources of the **Department**.

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DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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8. CONTINGENCIES (CONTINUED)

B. Litigations and claims (Continued)

Any adverse claim to the defendants is to be paid by the General Fund of the Commonwealth. However, the Secretary of the Treasury of the Commonwealth of Puerto Rico has the discretion of requesting reimbursement of the funds expended for these purposes from public corporations, governmental institutions, or municipalities of the defendants.

C. Impact of COVID-19 Pandemic

On March 12, 2020, the Governor of Puerto Rico declared a state of emergency across the island due to the COVID-19 global pandemic. Furthermore, on March 15, 2020, the Governor signed an executive order (EO 2020-023), which established the closure of all private and government operations, except for those related to essential services. This order was extended through June 30, 2020, by the signing of a new executive order (EO 2020-44). Executive Order 2020-44 eased the COVID-19 lockdown restrictions, reduced the curfew hours, allowed some businesses to operate at 50% capacity, and authorized the opening of the majority of businesses and activities (except nightclubs, game rooms, and casinos) including on Sundays. The new order also called on government management employees to return to work on June 16, 2020.

The **Department's** operational and programmatic performance has been impacted due to resources constraints and challenges associated with social distancing and remote work policies put in place.

On July 1, 2020, the **Department's** administrative and programmatic work was resumed as usual, following the protective measures established by the COVID 19 Contingency Plan issued by the **Department**.

After that date, the Governor of Puerto Rico has issued several executive orders to deal with the effects caused by the COVID-19 pandemic.

On March 11, 2021, was enacted into a law known as American Rescue Plan Act (ARPA) of 2021, the latest COVID-19 stimulus package. Within ARPA, the Coronavirus State and Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130.2 billion for local governments split evenly between municipalities and counties. Eligible use under ARPA include: (1) to respond to the public health emergency; (2) to respond to workers performing essential work during the public health emergency by providing premium pay to eligible workers; (3) for the provision of government services to the extent of the reduction in revenue due to COVID-19 emergency and (4) to make necessary investments in water, sewer or broadband infrastructure.

Accordingly, during fiscal year ended June 30, 2022, the **Department** was awarded and received **\$58,594,507** of ARPA funds, mostly for the provision of government services. During the fiscal year ended June 30, 2022 the Department expended funds amounting to **\$34,291,812**.

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8. CONTINGENCIES (CONTINUED)

D. Approval of Commonwealth's Plan of Adjustment

Prior to March 15, 2022, the Commonwealth and many of its component units suffered a fiscal, economic and liquidity crisis, the culmination of many years of significant governmental deficits, an economic recession that persisted since 2006, prior liquidity challenges, a high unemployment rate, population decline, and high levels of debt and pension obligations. As the Commonwealth's tax base shrunk and its revenues were affected by prevailing economic conditions, an increasing portion of the Commonwealth's general fund budget consisted of health care and pension-related costs and debt service requirements through fiscal year 2019, resulting in reduced funding for other essential services. The Commonwealth's historical liquidity constraints, among other factors, adversely affected its credit ratings and its ability to obtain financing at reasonable interest rates.

On June 30, 2016, the United States Congress enacted the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA) to address these problems, which included the establishment of the Financial Oversight and Management Board for Puerto Rico (the Oversight Board), an in-court restructuring process under Title III of PROMESA, and an out-of-court restructuring process under Title VI of PROMESA. Thereafter, the Commonwealth and other governmental entities, including the Puerto Rico Sales Tax Financing Corporation (COFINA), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (ERS), the Puerto Rico Highways and Transportation Authority (HTA), the Puerto Rico Electric Power Authority (PREPA), and the Public Building Authority (PBA) initiated proceedings under Title III, and the GDB, the Puerto Rico Infrastructure Financing Authority (PRIFA), and CCDA initiated proceedings under Title VI, each at the request of the Governor to restructure or adjust their existing debt.

On July 30, 2021, the Oversight Board—as representative to the Commonwealth, ERS, and PBA in their respective Title III cases—filed its Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 17629] (the Seventh Amended Plan) and a corrected disclosure statement related thereto [ECF No. 17628], which was approved by the United States District Court for the District of Puerto Rico (the Title III Court).

On October 26, 2021, the Governor signed into law Act No. 53 of 2021 (Act 53), known as the “Law to End the Bankruptcy of Puerto Rico,” which provided legislative approval for the bond transactions contemplated in the Seventh Amended Plan conditioned on the elimination of its monthly pension cut provisions in an amended version of that plan.

On November 3, 2021, the Oversight Board filed its Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 19053] (the Eighth Amended Plan), which further revised the Seventh Amended Plan to eliminate its monthly pension cut provisions consistent with Act 53, among other things. The hearing to consider confirmation of the Eighth Amended Plan commenced on November 8, 2021, and concluded on November 23, 2021. The final modified version of the Eighth Amended Plan was filed on January 14, 2022 [ECF No. 19813-1] (as confirmed, the Commonwealth Plan of Adjustment).

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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8. CONTINGENCIES (CONTINUED)

D. Approval of Commonwealth's Plan of Adjustment

On January 18, 2022, the Title III Court entered its findings of fact and conclusions of law in connection with the Eighth Amended Plan [ECF No. 19812] (the Findings of Fact) and an order confirming the Eighth Amended Plan [ECF No. 19813] (the Commonwealth Confirmation Order). In both the Commonwealth Confirmation Order and Findings of Fact, the Title III Court found that Act 53 properly authorized the issuance of new bonds and provided adequate means for implementation of the Commonwealth Plan of Adjustment.

Between January 28, 2022, and February 17, 2022, six appeals of the Confirmation Order were filed in the First Circuit. On March 8, 2022, the First Circuit entered an order dismissing the appeal by the Judge's Association [Case No. 22-1098] following a motion to voluntarily dismiss. By March 11, 2022, the First Circuit denied all parties' motions for a stay pending appeal, which allowed the Commonwealth Plan of Adjustment to become effective despite the appeals. On April 26, 2022, the First Circuit affirmed the Commonwealth Plan of Adjustment with respect to the appeal filed by the teachers' associations. See Case No. 22-1080. Oral argument on the merits of the remaining four appeals [Case Nos. 22-1079, 22-1092, 22-1119, 22-1120] was held on April 28, 2022, but a final determination on those appeals remains pending.

On March 15, 2022 (the Effective Date), the conditions precedent to the Effective Date of the Commonwealth Plan of Adjustment were satisfied and/or waived by the Oversight Board, and the plan became effective. Accordingly, the Commonwealth Plan of Adjustment has been confirmed and is currently effective as of the date hereof. Also, in accordance with the plan, the Department paid \$10,000,000 from available funds on its Environmental Quality Program.

9. HURRICANES IRMA (DR-4336) AND MARIA (DR-4339)

During September 2017, hurricanes Irma and María struck the island of Puerto Rico causing widespread damages throughout the island. These hurricanes made landfall in the island as Category 4 hurricanes causing catastrophic damages to the islands' infrastructure, homes and businesses. The impact of these hurricanes severely damaged property owned by the **Department**.

In addition, during fiscal year ended June 30, 2022, the **Department** has been awarded with an obligation of funds amounted to **\$23,612,673** (Federal share for a total of projects costs of **\$26,236,303**). Funds available are for categories D, E & G which provide funding to restore facilities back to the predisaster design, capacity and function to Water Control Facilities, Buildings and Equipment and for Parks and Recreational Facilities, respectively. The projects related to these funds have not been performed as of June 30, 2022. During the fiscal year 2022, the **Department** only expended funds amounting to **\$211,626**.

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**10. SUBSEQUENT EVENTS**

In preparing these financial statements, the Management has evaluated significant transactions for potential recognition or disclosure through December 18, 2023 the date the financial statements were issued.

**Normative Letter No. 1-2023**

On February 21, 2023, the Office of the Administration and Transformation of Human Resources of the Government of Puerto Rico issued the Normative Letter No. 1-2023 in order to comply with the provisions and requirement of Law 8-2017 enacted on February 4, 2017. Law No. 8-2017, as amended, known as the "Law for the Administration and Transformation of Human Resources in the Government of Puerto Rico," establishes the Government of Puerto Rico as the Sole Employer, which means that public employees will be employees of the Central Government and not of the agencies. In addition, it centralizes the human resources administration system, eliminating from the category of individual administrators all those agencies and public instrumentalities of the Government of Puerto Rico, to guarantee the best use of the services offered by public servants. Also, Law No. 8-2017, in its Article 4, creates the System of Administration and Transformation of Human Resources of the Government of Puerto Rico (hereinafter, Human Resources System) which will be administered by the Office of Administration and Transformation of Human Resources of the Government of Puerto Rico (hereinafter, OATRH by its Spanish acronym) with the main purpose of achieving a job classification system aimed at applying, strengthening, evaluating and protecting the Merit Principle in public service. In addition, Law No. 8-2017 gave the OATRH the responsibility of centralizing and unifying the job classification plans of the agencies and public instrumentalities attached to the Central Government.

The classification of positions is based on criteria of uniformity, which is the basis of the equal and fair treatment that the Merit Principle would enter into public service. A job classification plan is a system by which the duties, responsibilities and authorities of positions are studied, analyzed and ordered and grouped into classes or series of classes. Accordingly, uniform treatment of posts and the employees occupying them is ensured in all matters relating to human resources administration. Among the advantages offered by a job classification plan are the following:

- Facilitates the job classification process.
- Establishes the basis for the recruitment and selection of job candidates, as the class specifications contain the minimum requirements required for classes.
- Provides for the determination of training needs to employees.
- Facilitates the preparation of the budget.
- Facilitates the processes of promotions, transfers and descents.
- Establishes uniform occupational terminology.
- Serves as an instrument for solving problems that may arise in the organization.



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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2022

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**10. SUBSEQUENT EVENTS (CONTINUED)**

The OATRH shall establish and maintain a rational structure of functions that tends to the greatest possible uniformity and that serves as a basis for the different human resources actions in the Central Government, as a Single Employer. The functions for carrying out government programs will be organized in such a way that logical units of work can be identified. These, in turn, will be integrated by groups of duties and responsibilities that will constitute the basic unit of work, that is, the position.

In accordance with the above, the OATRH developed the Job Classification Plans for the Career Service and the Trust Service (hereinafter, Classification Plans) of the Central Government, by virtue of the legal authority conferred on this Office by Article 4, Section 4.3, subsection (2) (o) and (p) of Law No. 8-20173. The implementation of the Classification Plans was effective as of July 1, 2019. In these Rules to Complete the Implementation Process of the Job Classification Plan of the Central Government Career Service, effective July 1, 2019 and the New Salary Structure that will govern the Career Service of the Central Government, effective January 1, 2023 (hereinafter, the Rules), explains the process of implementing job classification and the new salary structure of the Central Government Career Service.

As of the date of the financial statements, the economic impact, if any, of the implementation of the job classification system described above has not been determined.

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2022**

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Forest Service</b>				
Direct Programs:				
Urban and Community Forestry Program	10.675		\$ -	\$ 9,000
Forest Legacy Program	10.676		-	1,095,296
Forest Stewardship Program	10.678		-	92,396
State & Private Forestry Cooperative Fire Assistance	10.698		-	645
Total for U.S. Department of Agriculture			-	<u>1,197,837</u>
<b>U.S. Department of Commerce</b>				
<b>National Oceanic and Atmospheric Administration</b>				
Direct Programs:				
Bipartisan Budget Act of 2018	11.022		-	1,577,208
Inter-jurisdictional Fisheries Act of 1986	11.407		-	5,260
Coastal Zone Management Administration Awards	11.419		-	1,650,675
Coastal Zone Management Estuarine Research Reserve	11.420		-	620,751
Cooperative Fishery Statistics	11.434		-	125,227
Southeast Area Monitoring and Assessment Program	11.435		-	108,676
Marine Mammal Data Program	11.439		-	66,369
Unallied Science Program	11.472		-	38,135
Coral Reef Conservation Program	11.482		-	454,021
Total for U.S. Department of Commerce			-	<u>4,646,322</u>
<b>U.S. Department of Defense</b>				
Direct Program:				
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	612,282
Total for U.S. Department of Defense			-	<u>612,282</u>
<b>U.S. Department of the Interior</b>				
<b>Fish and Wildlife Service</b>				
Direct Programs:				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		-	2,917,601
Wildlife Restoration and Basic Hunter Education	15.611		-	1,473,391
Enhanced Hunter Education and Safety Program	15.626		-	11,140
Total for Fish and Wildlife Cluster			-	4,402,132
Cooperative Endangered Species Conservation Fund	15.615		-	295,731
State Wildlife Grants	15.634		-	383,966
Total for U.S. Department of Interior			-	<u>5,081,829</u>

Continues

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2022**

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Treasury</b>				
Pass-through the Puerto Rico Department of Treasury:				
Coronavirus Relief Fund	21.019	N/AV	-	180,714
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/AV	-	<u>34,111,098</u>
Total of U.S. Department of Treasury			-	<u>34,291,812</u>
<b>U.S. Environmental Protection Agency:</b>				
Direct Programs:				
Air Pollution Control Program Support	66.001		-	616,118
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		-	175,797
Multipurpose Grants to States and Tribes	66.204		-	18,155
Water Quality Management Planning	66.454		-	173,193
Capitalization Grants for Clean Water State Revolving Funds	66.458		19,528,541	20,081,299
Beach Monitoring and Notification Program Implementations Grants	66.472		-	199,745
Performance Partnership Grants	66.605		-	2,462,653
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	41,938
TSCA Title IV State Lead Grants Certification of Lead Based Paint Professionals	66.707		-	242,206
Hazardous Waste Management State Program Support	66.801		-	560,816
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement	66.802		-	9,634
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	188,941
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	658,720
State and Tribal Response Program Grants	66.817		-	<u>39,955</u>
Total U.S. Environmental Protection Agency			<u>19,528,541</u>	<u>25,469,170</u>
<b>U.S. Department of Homeland Security</b>				
Direct Program:				
Boating Safety Financial Assistance	97.012		-	985,125
Pass-through the PR Central Office of Recovery, Reconstruction and Resilience (COR3):				
Disaster Grants-Public Assistance (presidentially declared disasters)	97.036	N/AV	-	<u>236,407</u>
Total for U.S. Department of Homeland Security			-	<u>1,221,532</u>
Total of Expenditures of Federal Awards			<u>\$ 19,528,541</u>	<u>\$ 72,520,284</u>

See Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2022

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1. **BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**) under programs of the federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the **Department**, it is not intended to and does not purport to present the financial position, changes in net assets, or cash flows of the **Department**.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis method of accounting. It is drawn primarily from the **Department's** internal accounting records, which are the basis for the **Department's** Statement of Cash Receipts and Cash Disbursements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Public Assistance Grants (FEMA) are recognized in the period under: (1) FEMA has approved the PW, and (2) eligible expenditures are incurred. The Federal Assistance Listing number (formerly known as Catalog of Federal Domestic Assistance (CFDA) Number), is a program identification number. The first two digits identify the federal department of agency that administers the program and the last three digits numbers are assigned by numerical sequence.

State or local government redistributions of federal awards to the **Department**, known as "pass-through awards" should be treated by the **Department** as though they were received directly from the federal government. The Uniform Guidance requires the Schedule to include the name of the "pass-through entity" and the identifying number assigned by the "pass-through entity" for the federal awards received as a sub-recipient. Numbers identified as N/A are not applicable and numbers identified as N/AV are not available.

3. **CLUSTER**

A cluster of programs means federal programs with different Assistance Listing numbers that are defined as a cluster of programs, because they are closely related programs that share common requirements. The Schedule includes the following cluster:

<b>Agency</b>	<b>Federal Program</b>	<b>Assistance Listing Number</b>
U.S. Department of Interior	Sport Fish Restoration Program	15.605
	Wildlife Restoration and Basic Hunter Education	15.611
	Enhanced Hunter Education and Safety	15.626

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2022

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4. **INDIRECT COST RATE**

The **Department** has not elected to use the **10%** of minimis indirect cost rate allowed under the 200.414 Indirect (F&A) costs of the Uniform Guidance. However, for the year ended June 30, 2022, the **Department** was authorized by the U.S. Department of Interior to charge an indirect cost rate of **10%** until a proposal of indirect cost is submitted and approved. Subsequently, on September 11, 2023, the U.S. Department of Interior approved an indirect cost rate of **27.25%** to the Department based on the proposal submitted.

Also, the U.S. Environmental Protection Agency (EPA) approved to the **Department** an indirect cost rate of **46.86%** to those contracts awarded by EPA to the **Department's** Environmental Quality Program.

5. **RELATIONSHIP TO THE STATEMENT**

Expenditures included in the Schedule agree with the amounts included in the accompanying Statement of Cash Receipts and Cash Disbursements.

6. **EXTENSION OF SINGLE AUDIT SUBMISSION**

In accordance with the Federal Office of Management and Budget Memorandum of March 19, 2021, agencies should allow grantees to delay the completion and submission of the single audit report, as required under Subpart F of 2 C.F.R. Part 200 - Audits Requirements, to six (6) months beyond the normal due date. In addition, on September 18, 2022, Puerto Rico was declared a major disaster area due to the pass of the Hurricane Fiona. As a result, the OMB has granted a six months extension for single audit that cover recipients in Puerto Rico and have due dates between September 18, 2022 and December 31, 2022.

As described in finding **2022-004** in Section III of the Schedule of Findings and Questioned Costs, the **Department** was unable submit the Data Collection Form and Reporting Package to the Federal Audit Clearinghouse of fiscal year ending June 30, 2022 during the required period.



Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Cash Receipts and Cash Disbursements (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico**, (the **Department**) for the fiscal year ended June 30, 2022, and the related notes to the Statement, and have issued our report thereon dated December 18, 2023.

***Internal Control over Financial Reporting***

In planning and performing our audit of the Statement, we considered the **Department's** internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **Department's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **Department's** Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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**Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item **2022-01** that we consider to be material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the **Department's** Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items **2022-02** through **2022-04**.

**Department's Response to Findings**

**Department's** response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*R & S, CPA's, PSC*

**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
December 18, 2023

The Stamp Number **E556608** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.





Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico

**Report on Compliance for Each Major Federal Program**

***Qualified Opinion on Major Programs***

We have audited the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **Department's** major federal programs for the fiscal year ended June 30, 2022. The **Department's** major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, except for the non-compliance described in the Basis for Qualified Opinion paragraph, the **Department** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major programs described in the preceding paragraph for the fiscal year ended June 30, 2022.

***Basis for Qualified Opinion on Major Programs***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the **Department** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the **Department's** compliance with the compliance requirements referred to above.

***Matters Giving Rise to Qualified Opinion on Major Programs***

As indicated in the following table and described in the accompanying Schedule of Findings and Questioned Costs, the **Department** did not comply with certain compliance requirements that are applicable to its major federal programs. Compliance with such requirements is necessary, in our opinion, for the **Department** to comply with the requirements applicable to that program.

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (CONTINUED)**

*Matters Giving Rise to Qualified Opinion on Major Programs (Continued)*

<b>Federal Awarding Agency</b>	<b>Federal Program</b>	<b>Compliance Requirement</b>	<b>Finding No.</b>
US Department of Interior	Fish & Wildlife Cluster – Assistance Listing No. 15.605, 15.611 and 15.626	Equipment and Real Property Management	<b>2022-02</b>
	Fish & Wildlife Cluster – Assistance Listing No. 15.605, 15.611 and 15.626	Earmarking	<b>2022-03</b>

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the **Department's** federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **Department's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **Department's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the **Department's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **Department's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control over compliance. Accordingly, no such opinion is expressed.

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (CONTINUED)**

***Auditor's Responsibilities for the Audit of Compliance (Continued)***

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questions costs as item **2022-004**. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the **Department's** response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Department's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We considered the deficiencies in internal control over compliance described in the Accompanying schedule of findings and questions costs as items **2022-002, and 2022-003** to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We considered the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as item **2022-004** to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (CONTINUED)

*Report on Internal Control over Compliance (Continued)*

*Government Auditing Standards* requires the auditor to perform limited procedures on the **Department's** response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questions costs. **Department's** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*R & S, CPA's, PSC*

**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
December 18, 2023

The Stamp Number **E556609** of the  
Puerto Rico Society of Certified Public  
Accountants was affixed in the original  
of this Report.



**Rodríguez & Santiago, CPA's, PSC**  
Certified Public Accountants and Consultants

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2022**

**SECTION 1 – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditors’ report issued	<b>Unmodified</b>
Internal control over financial reporting:	
1. Material weakness identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Noncompliance material to financial statement noted?	<b>Yes</b>

**Federal Awards**

Internal control over major programs:	
1. Material weaknesses identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>Yes</b>
3. Type of auditor’s report issued on compliance for major program?	<b>Qualified</b>
4. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516?	<b>Yes</b>

**Identification of Major Programs:**

Name of Federal Program or Cluster:	
1. Fish & Wildlife Cluster	<b>15.605,15.611 and 15.626</b>
2. Coronavirus State and Local Fiscal Recovery Funds	<b>21.027</b>
3. Capitalization Grants for Clear Water State Revolving Funds	<b>66.458</b>
4. Performance Partnership Grants	<b>66.605</b>
Dollar threshold used to distinguish between Type A and Type B programs	<b>\$2,175,608</b>
Auditee qualified as a low-risk auditee?	<b>No</b>

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2022

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**SECTION II – Financial Statements Findings**

**Finding Reference 2022-01**

**Requirement: Accounting System**

**Type of Finding: Internal Control over Financial Reporting and on Compliance and Other Matters-  
Material Weakness (MW)**

***This finding is similar to prior year Finding 2021-01***

***Condition***

The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS. As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

In addition, as described in **Note 1** and **Note 2**, the accounts of the **Department** are organized in three (3) funds presented in the accompanying Statement of Cash Receipts and Disbursements. These funds include different programs that are used to account for resources and expenditures related to the protection of the Environmental and Natural Resources. Since the creation of the Law 171 (The Reorganization Plan) and as of June 30, 2022, the accounting records and transactions of the **Department's** Environmental Quality Program are integrated on the **Department's** accounting system. However, the EQB program uses an additional accounting tool to maintain control of budget, finance and payroll related transactions. This accounting tool provides effective control and accountability for all funds managed under the Environmental Quality Program. Accordingly, the condition noted and described above, do not apply to this program.

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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2022-01 (Continued)**

***Criteria***

2 CFR 200 Subpart D, Section 200.302, establish the following:

- a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.
- b) The financial management system of each non-Federal entity must provide for the following:
  1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the assistance listing title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
  2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in 200.328 Financial reporting and 200.329 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
  3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
  4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.
  5. Comparison of expenditures with budget amounts for each Federal award.
  6. Written procedures to implement the requirements of § 200.305 Payment.
  7. Written procedures for determining the allowability of costs in accordance with Subpart E - Cost Principles of this part and the terms and conditions of the Federal award.

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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2022-01 (Continued)**

***Effect***

The accounting records currently used by the **Department** contain substantially all financial events; however, the records might not provide on a timely basis adequate financial reports. It may cause delays in the preparation and submission of financial reports to management and federal agencies.

***Cause***

This situation is caused because the **Department** does not have an integrated accounting system to account for funds awarded to them.

***Questioned cost***

None

***Recommendation***

We believe that the **Department** needs to significantly reduce the use of external (Excel) spreadsheets and shift toward an integrated accounting software system to properly account for and summarized all accounting and financial data. An integrated system would eliminate redundant processing and improve the **Department's** access to information. The system must provide for periodic reporting of transactions and monthly verifications analysis and reconciliation of accounts and federal funds with the information and reports recorded in the Department of Treasury. This will require a sophisticated plan in coordination with the Puerto Rico Department of the Treasury for the implementation of an accounting and financial management system that allows for the preparation of financial information and reports required by the different oversight entities.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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**SECTION III – Major Federal Award Program Findings and Questioned Costs**

**Finding Reference 2022-02**

**Federal Program: US Department of Interior**  
Fish & Wildlife Cluster  
Award Assistance Listing No. 15.605, 15,611 and 15.626

**Compliance Requirement: Equipment and Real Property Management**

**Type of Finding: Internal Control/Compliance over Equipment and Real Property Management -  
Material Weakness (MW)**

*This finding is similar to prior year finding 2021-02*

***Condition***

We do not have assurance on the completeness over property subsidiaries of the **Department**. Management is in the process of the implementation of software for the record and update of the property owned by the **Department**. In addition, last physical count was made in September 2013. As of the date of this report, the **Department** has contracted a firm to perform physical count of the property under its custody and still is in the process to complete it along with the property ledger. Additional procedures could not be performed to test compliance of this requirement during fiscal year ended June 30, 2022.

***Criteria***

As per 2 CFR 200.313(d)(1) - Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds the title, the acquisition date, and cost of the property, percentage age of federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any data including the date of disposal and sale price of the property.

As per 2 CFR 200.313(d) (2) -A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

As per 2 CFR 200.313(d) (3) - A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

***Effect***

Failure to maintain an adequate property subsidiary might cause errors and misuse of the equipment purchased with federal funds that may result in questioned costs, due to possible use of property for unauthorized activities.



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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding Reference 2022-02 (Continued)**

***Cause***

The **Department** does not have the appropriate tools (equipment software and personnel) to create complete and accurate records of the equipment owned by under the **Department**.

***Questioned Costs***

None

***Recommendation***

The **Department** shall complete the implementation of the software acquired for the Property Department to create a report with all the fields required by the Federal Awarding Agencies and emphasize the importance of keep and maintains updated records of the equipment under the control of the **Department**. Also, the **Department** should take in consideration to include the physical inventory in their budget every two years to make a contract with an external party to make this physical count or establish an internal procedure in which the persons in charge in every location of the offices under the **Department** have the responsibility of taking a physical inventory count with a standard worksheet to obtain a uniform report.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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**SECTION III – Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2022-03**

**Federal Program:** **U.S Department of Interior:**  
15.605 Sport Fish Restoration Program  
15.611 Wildlife Restoration and Basic Hunter Education  
15.626 Enhanced Hunter Education and Safety

**Compliance Requirement:** **Earmarking**

**Type of Finding:** **Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)**

***This finding is similar to prior year finding 2021-03***

***Condition***

As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

The **Department's** management is in the process of developing and implementing a standard operating procedure in order to establish internal controls over compliance of this requirement. Accordingly, additional procedures could not be performed to test compliance of this requirement during the fiscal year ended June 30, 2022.

***Criteria***

50 CFR § 80.61, established that a State Fish and Wildlife agency must be allocate 15 percent of its annual allocation for the Recreational Boating Access subprogram. Allocations of more or less than 15 percent require the approval of the Regional Director.

***Effect***

An improper system of internal controls over the earmarking requirements may cause increase on errors, inaccurate or incomplete data, and the inability to comply with the federal requirements.

***Cause***

The **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category. The **Department** does not maintain adequate documentation that serves as evidence of the internal control process for the compliance with the earmarking requirements.

***Questioned Costs***

None

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2022-03 (Continued)**

***Recommendation***

We believe that the **Department** needs an integrated accounting system which provides the recording of the budget amount for each grant award approved by the Federal Agencies. Actual expenditures and outlays for each program or subprogram may be compared with budgeted amounts for a specific period as needed. In absence of this system, Management should implement internal controls in this area to ensure compliance with the applicable requirements.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the finding and recommended procedures will be implemented.

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**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2022-004**

**Federal Agency:** US Department of Commerce; US Department of Interior; US Environmental Protection Agency; US Department of the Treasury; US Department of Homeland Security

**Federal Program Title and ALN Number:** All Federal Programs

**Compliance Requirement:** Reporting

**Type of Finding:** Significant Deficiency (SD) and Instance of Noncompliance (NC)

**Statement of Condition**

The Data Collection Form and the Reporting Package for the year ended June 30, 2022 was not timely submitted to the federal government. The Data Collection Form and the Reporting Package must be submitted by the auditee within the earlier of 30-day after the receipt of the auditor's reports or nine (9) months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. No extension from the cognizant or oversight agency was noted.

**Criteria**

The Uniform Guidance 2 CFR Section 200.512(a) requires the audit to be completed and the reporting package and data collection form be submitted to the Federal Audit Clearinghouse ("FAC") nine months after the end of the audit period.

**Cause of Condition**

The **Department** has not been able to provide the necessary information for the preparation of the single audit report on a timely basis in order to complete its reporting requirement for the fiscal year ended on June 30, 2022.

**Effect of Condition**

The **Department** is not complying with the reporting requirements set forth by federal regulations, which could affect the future of its federal grants.

**Recommendation**

The **Department** should adopt policies and procedures to ensure that the annual audit is performed and submitted in a timely manner.

---

**Section III - Major Federal Award Program Findings and Questioned Costs (Continued)**

**Finding No. 2022-004 (Continued)**

**Questioned Costs**

None.

**Views of Responsible Officials and Planned Corrective Actions**

The **Department** agrees with the finding and the recommended procedures will be or have been implemented.

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**Finding No. 2021-01: Accounting Records**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2020 Report, Finding No. 2020-01)**

**Condition:** The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS). Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS.

As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

**Status: Still prevails**

**Finding No. 2021-02: Federal Programs Compliance – Equipment and Real Property Management**

**Internal Control/Compliance over Equipment and Real Property Management - Material Weakness  
(Repeated in 2020 Report, Finding No. 2020-02)**

**Condition:** Accounting record does not provide assurance of the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013, and up to the date of this report, the **Department** have not made a physical count of all the equipment owned.

**Status: Still prevails**

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**Finding No. 2021-03: Federal Programs Compliance – Earmarking**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2020 Report, Finding No. 2020-03)**

**Condition:** As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

**Status:** **Still prevails**

**Finding No. 2021-04: Federal Programs Compliance – Reporting**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness**

**Condition:** As a result of our audit procedures, we were unable to ascertain that the Department complies with the preparation and submission of the quarterly progress reports to the pass-through entity as required.

**Status:** **Corrected. No similar finding was noted during the audit of the fiscal year 2022.**

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES  
Summary Schedule of Prior Years Audit Findings (Continued)  
For the Fiscal Year Ended June 30, 2022

Finding Reference Number	Finding Description	Questioned Cost	Finding Current Status
2014-06	Federal Financial Report, Allowable Costs/Cost Principle	\$30,331	Condition partially corrected. No final determination has been received.
2015-09	Matching	\$119,084	Condition partially corrected. No final determination has been received.
2015-10	Allowable Costs / Cost Principles	\$390,797	Condition partially corrected. No final determination has been received.
2016-01	Accounting Records		Condition partially corrected during fiscal year 2017.
2016-05	Equipment and Real Property Management		Condition partially corrected during fiscal year 2017.
2017-01	Accounting Records System		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-02	Equipment and Real Property Management		Condition still prevails during fiscal years 2018, 2019 and 2020.
2017-03	Earmarking		Condition still prevails during fiscal years 2018, 2019 and 2020.





**GOBIERNO DE PUERTO RICO**  
**DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES**

**CORRECTIVE ACTION PLAN**  
**SINGLE AUDIT REPORT 2022**  
**For the Fiscal Year Ended June 30, 2022**

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
<p><b>Finding Reference 2022-001</b>            Requirement:            Accounting System</p> <p>Internal Control over Financial Reporting and on Compliance and Other Matters Material Weakness (MW)</p>	<p>The Treasury Department Of Puerto Rico continues with the training for the implementation of an Enterprise Resource Planning (ERP) system. The system will be implemented on July 2024.</p> <p>Currently the accounting records are issued with the official information of the Prifas 7.5 system.</p> <p>It should be noted that the employees are taking training in the ERP System.</p>	<p>As reported the Central Government is working on the design and implementation of an Enterprise Resource Planning (ERP) system. This will achieve the centralization of the fiscal and accounting system of public agencies, instrumentalities, and public corporations in order to strengthen internal controls and facilitate access to the financial information of the Government of Puerto Rico. The ERP will also enable the Government to prepare and publish audited financial statements in a timely manner.</p>	<p>Anais Rodriguez            Secretary</p> <p>Cecile Tirado            Chief Financial Officer</p> <p>Marjorie Araujo            Finance Director</p> <p>Katherine Collazo            Accounting Supervisor</p>

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
<p><b>Finding Reference 2022-002</b></p> <p>Equipment and Real Property Management</p> <p>Internal Control / Compliance over Equipment and Real Property Management Material Weakness (MW)</p>	<p>The DNER made a contract with Robles &amp; Associates for the property inventory. It will be certified by the Property Manager in accordance with the Department of Treasury Regulations. (In Process)</p>	<p>Also, the DNER should identify all the functional requirements needed from the ERP to comply with all federal requirements for federal funds management.</p> <p>DNER hired Robles &amp; Associates to prepare an action plan to work with all aspects related to equipment and real property inventory.</p> <p>Estimate Date of Completion: 6/30/2024.</p>	<p>Ángel R. Meléndez Auxiliary Secretary of Administration</p> <p>Ángel Vázquez General Service Director</p> <p>Juan C. Cortés Property Manager</p>
<p><b>Finding Reference 2022-003</b></p> <p>Earmarking</p> <p>Material Weakness in Internal Control (MW) and Instance of Noncompliance (NC)</p>	<p>The Department is the process of establishing standard operating procedure (SOP) for Earmarking, in accordance with ERP System in order to establish internal controls over compliance.</p>	<p>This matter will be coordinated with the Treasury Department staff. As we have been informed, its implementation is imminent on 6/30/2024.</p>	<p>Farel Velazquez Assistant Secretary for Conservation and Research of Habitats and Biodiversity</p> <p>Magaly Massanet Coordinator for FWS</p>
<p><b>Finding Reference 2022-004</b></p>	<p>The delay in issuing the single audit 2022 is due to the fact that the storm Fiona hit our island and we were without</p>	<p>We are making all our efforts so that this situation doesn't happen again.</p>	<p>Cecile Tirado Soto Chief Financial Officer</p>

FINDING	CORRECTIVE ACTION	STATUS	EMPLOYEE
Significant Deficiency (SD) and instance of Noncompliance (NC)	electric service for several weeks. This event delayed most of the information requested by the auditors.	The report will be issued before December 31, 2023.	Marjorie Araujo Finance Director

MS

Prepared By:

  
Marjorie A. Araujo Avilés  
Finance Director

Approved by:

  
Cecile Tirado Soto  
Chief Financial Officer

Date: 12/18/2023

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND  
ENVIRONMENTAL RESOURCES**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**(With The Additional Reports Required  
By The Government Auditing Standards  
And The Uniform Guidance)**

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Financial Statements  
For the fiscal year ended June 30, 2023**

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Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and Environmental Resources  
San Juan, Puerto Rico

### Report on the Audit of the Financial Statement

#### Opinion

We have audited the accompanying cash basis financial statement of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** which comprise the Statement of Cash Receipts and Disbursements – Governmental Funds for the fiscal year ended June 30, 2023, and the related notes to the cash basis financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts and disbursements transactions of the **Department's** governmental funds, and the respective cash basis net changes thereof, for the fiscal year ended June 30, 2023, in conformity with the basis of accounting described in **Note 2**.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Statement section of our report. We are required to be independent of the **Department** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis of Accounting

As described in **Note 2**, the **Department** prepares its Statement of Cash Receipts and Disbursements – Governmental Funds on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in **Note 2**, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Responsibilities of Management for the Financial Statement – (continued)

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Department's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Department's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Emphasis of Matter

The **Department's** Statements are intended to present fairly the cash receipts, disbursements, and net changes of the governmental funds of only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, they do not purport to, and do not, present fairly the financial position of the Commonwealth of Puerto Rico as of June 30, 2023, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our report is not modified with respect to these matters.

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the cash basis financial statement that collectively comprise the **Department's** financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the cash basis financial statement or to the cash basis financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 25, 2024, on our consideration of the **Department's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting or on compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the **Department's** internal control over financial reporting and compliance.

**Report on Other Legal and Regulatory Requirements**

This report is intended solely for the information and use of management, others within the organization and the Federal Awarding Agencies and is not intended to be and should not be used by anyone other than these specified parties.

*R & S, CPAs, PSC*

**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico

March 25, 2024

The Stamp Number **E556626** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.



**Rodríguez & Santiago, CPA's, PSC**  
Certified Public Accountants and Consultants



COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
For the Fiscal Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Federal Fund	Total Governmental Funds
<b>CASH RECEIPTS:</b>				
Legislative appropriations	\$ 68,243,164	\$ -	\$ -	\$ 68,243,164
Federal grants	-	-	38,415,540	38,415,540
State special grants	-	13,102,157	-	13,102,157
Charge for service	-	37,742,857	-	37,742,857
Recycling and waste disposal program	425,000	-	-	425,000
National parks program	7,776,000	2,342,656	-	10,118,656
Auxiliary Secretary of Environmental Compliance	<u>8,235,301</u>	<u>23,426,117</u>	<u>30,640,122</u>	<u>62,301,540</u>
Total cash receipts	<u>84,679,465</u>	<u>76,613,787</u>	<u>69,055,662</u>	<u>230,348,914</u>
<b>CASH DISBURSEMENTS:</b>				
Executive management	31,975,477	579,466	327,430	32,882,373
Management affairs	2,605,493	85,165	602,085	3,292,743
Consulting assistance	1,207,044	-	-	1,207,044
Environmental education and information	297,353	-	78,298	375,651
Living resources	3,977,346	547,405	8,480,162	13,004,913
Permits endorsement and specialized services	820,291	23,915,472	445,435	25,181,198
Integral planning	444,749	98,835	674,481	1,218,065
Rangers	10,431,342	-	68,098	10,499,440
Regional coordination and operations	3,158,980	-	8,873,499	12,032,479
Water and mineral resources	1,532,974	10,983,412	-	12,516,386
Recycling and waste disposal program	414,648	-	-	414,648
National parks program	7,121,586	454,736	-	7,576,322
Auxiliary Secretary of Environmental Compliance	<u>7,846,413</u>	<u>13,628,291</u>	<u>32,566,558</u>	<u>54,041,262</u>
Total cash disbursements	<u>71,833,696</u>	<u>50,292,782</u>	<u>52,116,046</u>	<u>174,242,524</u>
Excess (deficiency) of Cash Receipts Over (under) Cash Disbursements	<u>\$ 12,845,769</u>	<u>\$ 26,321,005</u>	<u>\$ 16,939,616</u>	<u>\$ 56,106,390</u>

See accompanying notes to the statement of cash receipts and cash disbursements.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements  
For the Fiscal Year Ended June 30, 2023

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1. ORGANIZATION AND REPORTING ENTITY

A. Organization:

The **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico (the Department)** is an instrumentality and part of the executive branch of the Commonwealth of Puerto Rico. The **Department** was created by Act No. 23 of June 20, 1972, as amended, to manage, protect, conserve, and develop the natural resources and the environment of the island of Puerto Rico.

The **Department** is in charge of developing and implementing their tasks in accordance with the duties and responsibilities conferred by the Constitution and the Laws in force in accordance with the established environmental public policy.

The **Department** is under the direction and supervision of a Secretary appointed by the Governor of Puerto Rico. The Secretary of the **Department** is responsible for the design, implementation and supervision of the operations of the **Department**, including its fiscal organization.

On August 2, 2018, Law No. 171 was enacted for the purpose of executing and complying with the Reorganization Plan of the **Department** (hereinafter, "the Plan") adopted pursuant to Law No. 122 of December 18, 2017, which transfers, groups and consolidates in the **Department**, the faculties, functions, services and structures of the Environmental Quality Board (hereinafter "the EQB"), the Solid Waste Authority (hereinafter "the SWA") and the Program of National Parks attached to the Department of Recreation and Sports, hereinafter "the National Parks Program" (NPP), in order to streamline procedures, share government resources, achieve savings and make possible the outsourcing of certain functions or services.

The Secretary of the **Department** shall have all the faculties and powers necessary for the implementation of the Plan and the amendments contained herein. The implementation of the Plan must comply with the guidelines and general principles established in Law No. 122 of December 18, 2017. Also, the **Department** shall be responsible for implementing the public policy of the Government of Puerto Rico contained in section 19 of Article VI of the Constitution.

For these purposes, it will put into effect programs for the use and conservation of the environment and natural resources of Puerto Rico in accordance with the provisions of Act 416-2004, as amended, known as the "Environmental Public Policy Act."

On September 6, 2019, the Secretary of the **Department** issued an Administrative Order No. 2019-04 to establish the process to finish the reorganization of the **Department** under the provisions of Law No. 171-2018.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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1. ORGANIZATION AND REPORTING ENTITY (CONTINUED)

A. Organization (Continued):

During the fiscal year 2021, the **Department** finished the process of consolidation proposed on the Reorganization Plan. Accordingly, the accounting records and transactions of the **Department**, the EQB and the SWA were integrated on the **Department's** accounting system.

In order to complete the Reorganization Plan described before, the **Department** have implemented the following measures:

- ✓ The accounts of the NPP were integrated in the PRIFAS Accounting System effective on January 1, 2019. Since that date, the resources and expenditures of the NPP have been recognized as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.
- ✓ The cash receipts and cash disbursements related to the resources and expenditures of the EQB were combined and accounted for in the **Department's** Statement of Cash Receipts and Cash Disbursements for the fiscal year ended June 30, 2023. The cash basis financial information of the EQB is now presented as the Auxiliary Secretary of Environmental Compliance ("SACA" as per its spanish acronym) in the **Department's** Statement of Cash Receipts and Cash Disbursements.

On July 1<sup>st</sup>, 2019, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the EQB as a part of the **Department** on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan.

- ✓ The SWA's main purpose is to provide alternatives for the processing of solid waste in Puerto Rico. Also, the SWA has the responsibility of educating the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste. On July 1, 2020, the Puerto Rico Treasury Department created a set of accounts to recognize the transactions of the SWA as a part of the **Department** on the PRIFAS Accounting System in order to consolidate the accounting records as a part of the Reorganization Plan. The cash basis financial information of the SWA is presented as a program in the **Department's** Statement of Cash Receipts and Cash Disbursements.

B. Financial Reporting Entity

The **Department** is for financial reporting purposes a part of the Commonwealth of Puerto Rico. Because the Department is part, for financial reporting purposes, of the Commonwealth of Puerto Rico, its financial data is included as part of the Commonwealth of Puerto Rico financial statements. The **Department** accompanying financial statement is issued solely to comply with the Single Audit Act Amendments of 1996 (P.L. 104-156) and for the information and used of the **Department's** management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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2. SUMMARY OF SIGNIFICANT POLICIES

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The Statement of Cash Receipts and Cash Disbursements of the **Department** is intended to present the receipts and disbursements on only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the **Department**, solely to provide the **Department's** operating results to the Commonwealth of Puerto Rico and certain federal awarding agencies, and are not intended to be and should not be used by anyone other than these specified parties.

The **Department's** accompanying financial statement has been prepared in accordance with the cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. The basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

The cash basis of accounting differs from GAAP primarily because revenue (cash receipts) is recognized when received in cash rather than when earned and susceptible to accrual, and expenditures (cash disbursements) are recognized when paid rather than when incurred or subject to accrual. No accrual is recognized.

Capital assets resulting from cash transactions are reported as cash disbursements in the acquiring governmental fund upon cash acquisition. No capital assets are recorded in the **Department's** financial statement. No long-term debt is reported in the **Department's** financial statement. No accrued compensated absences are reported in the **Department's** financial statement. Compensated absences resulting from cash transactions are reported as cash disbursement in the governmental funds column upon cash payment.

The accounts of the **Department** are organized on the basis of fund types, which are responsible for the coordination, receipt, and management of funds. These are composed of three (3) funds which are described below. The accounts of the **Department** are accounted for with a set of accounts which only includes cash receipts and cash disbursements. No balance sheet accounts are maintained or reported.

The following funds account for the governmental resources allocated to them for the purpose of carrying on specified activities in accordance with laws, regulations, and other restrictions:

- ✓ **General Fund** - is the general operating fund of the **Department**. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ✓ **Special Revenue Fund** - This fund is used to account for the proceeds of specific revenue sources (other than expendable for specific purposes).

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

- ✓ **Federal Fund** - The **Department** participates in a number of Federal Financial Assistance Programs funded by the Federal Government that are legally restricted to expenditures for specific purposes in accordance with grant agreements. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors.

These funds included the following programs:

**Management and Administration** - This program is used to account for resources and expenditures related to providing support and advice to the **Department** by providing tools and mechanisms to facilitate the coordination and execution of the overall administration of the human resources, acquisitions, finance, legal advice and general services. These are composed of the following:

- *Executive Management*
- *Administration*
- *Management Affairs*
- *Consulting Assistance*

**Environmental Education and Information** - This program is used to account for resources and expenditures related to creation, custody and dissemination of educational information and material over the importance to protect our natural and environmental resources.

**Living Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation, development and administration of the forest resources, protected species, endangered species and exotic species, including natural resources in coastal zones and sport fishing and hunting programs.

**Permits, Endorsements and Specialized Services** - This program is used to account for resources and expenditures related to the licensing of the earth extraction permits, franchising and water use permits, concessions and authorization of maritime and land maritime estate.

**Integral Planning** - This program is used to account for resources and expenditures related to the establishment of public policies related to the use, conservation, development and administration of land natural resources.

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**Rangers** - This program is used to account for resources and expenditures related to the guardian and protection of all natural resources around the island.

**Regional Coordination and Operations** - This program is used to account for resources and expenditures related to cleaning and maintaining in optimum conditions the beaches and rivers among other waters corps and the conservation of life and such property. Facilities to satisfy the needs of the community and to provide support to the service programs are carried on through the regional offices located at Aguadilla, Arecibo, Guayama, Humacao, Mayaguez, Ponce, and San Juan.

**Water and Minerals Resources** - This program is used to account for resources and expenditures related to establishment of public policies related to the use, conservation development and administration of the water and mineral resources around the island. Also, these funds are used for flood control projects.

**Recycling and Waste Disposal Program** - This program is used to account for resources and expenditures related to provide alternatives for the processing of solid waste in Puerto Rico and for the education of the community in this respect, as well as the implementation of the required programs needed for the reduction and reuse of solid waste.

**National Parks Program** – This program is use to account for resources and expenditures related to the National Parks Program (NPP) operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The resources and expenditures transactions related to the NPP were transferred and accounted for the **Department** since January 1, 2019.

For the purposes of the Program, in addition to any others provided in the laws or programs whose administration and implementation is delegated to it, the **Department** will have the following functions and responsibilities:

- (a) Operate a system that integrates all natural, recreational or historical parks that are declared national. It will also promote the protection, conservation and recreational use of parks, beaches, forests, historical and natural monuments of Puerto Rico in such a way that they are preserved and maintained in optimal condition for the enjoyment of present and future generations of Puerto Ricans and visitors from abroad.
- (b) Plan, design, build, operate, maintain and preserve recreational and sports facilities.
- (c) Sell, bill and collect, for the services rendered, to other agencies, municipalities and governmental, quasi-public and private organizations; including services rendered to sports and recreational committees, federations and associations.

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DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

**National Parks Program (Continued)**

- (d) Dedicate its resources to the development of any activity or company that promotes, directly or indirectly, the means for recreation.
- (e) All recreational and sports facilities may be leased through a reasonable rental fee, provided that the Program may assign its facilities free of charge to non-profit organizations to carry out their activities.
- (f) Be a trustee of the National Parks Trust (the Trust). All the administration and maintenance of the Trust will be carried out by the **Department** through the NPP, in accordance with the purposes of the Trust's constitution. In its capacity as trustee of the Trust, the **Department** will have all the capacities to administer the Trust, being able to exercise its discretion in the management and transfer of funds and real and personal property between both entities for the purposes of the Trust and the amendments to this that the **Department** deems appropriate.
- (g) Protect the integrity of the Puerto Rico National Park System, established by Law 9-2001, as amended, known as the "Puerto Rico National Park System Law", exercising exclusive jurisdiction over the administration, management and development of the existing National Parks and those who are designated in the future. The title and domain of every resource that was declared a National Park will correspond to the **Department** for its protection in perpetuity, providing that the real properties that are part of a National Park may not be leased or sold for a purpose other than consistent with the public interest.

**Auxiliary Secretary of Environmental Compliance (former Environmental Quality Board)** - This program is use to account for resources and expenditures related to the former Environmental Quality Board operations transferred to the **Department** as a part of the Reorganization Plan described on **Note 1**. The main purpose of this program is to protect the environmental by controlling air, water and land pollution and eliminating noise harmful to health and to promoting a better quality of life. Following is a summary of cash receipts and cash disbursements transactions of this program for the year ended June 30, 2023, which are included on the **Department's** cash basis financial statement at that date.

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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

A. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

*Auxiliary Secretary of Environmental Compliance (Continued)*

**CASH RECEIPTS**

Legislative appropriations	\$ 8,235,301
Fines	244,800
Licenses	11,715,381
Pneumatic and recycling	11,465,936
Federal grants	<u>30,640,122</u>
Total cash receipts	<u>62,301,540</u>

**CASH DISBURSMENTS**

Air quality improvement	82,289
Analysis of environmental test	435,781
Clean air act project	1,136,079
Emergency response and superfund project	1,228,865
Environmental emergencies	2,426,673
General, administration and direction	5,913,517
Land pollution control	1,726,155
Pneumatic and recycling	9,170,566
Pollution control	315,918
Regional services	814,793
Water quality improvement	4,868,082
Capitalization grant for clean water state revolving fund	<u>25,922,544</u>
Total cash disbursements	<u>54,041,262</u>
Excess of cash receipts over cash disbursements	<u>\$ 8,260,278</u>



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DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

B. Stewardship Compliance and Accountability

On January 2, 2017, the Governor of Puerto Rico signed the Executive Order No. 2017-005, which required that all departments, agencies, and instrumentalities of the Government of Puerto Rico and those expressly required by the Governor, are ordered to implement the Zero-Base Budget methodology for the preparation of the budget for fiscal year 2018-2019 and subsequent fiscal years, per the applicable techniques and approaches of Zero-Base Budget and should be in conformity with the Fiscal Plan approved by the Oversight Board for Puerto Rico, pursuant to the Federal Law Pub. L. 114-187, Puerto Rico Oversight, Management and Economic Stability Act (PROMESA).

The revenues recognized in the General Fund consist of appropriations from the Office of Management and Budget of the Commonwealth of Puerto Rico for recurrent and ordinary functions of the **Department**. The procedures followed in approving the annual budget is as follows:

- ✓ Between November and December, the **Department** submits to the Office of Management and Budget of the Commonwealth of Puerto Rico an operating budget petition for the fiscal year commencing the following July 1 of each fiscal year.
- ✓ At the beginning of the ordinary session of the Legislative Assembly of the Commonwealth of Puerto Rico, the Governor submits a proposed budget for the fiscal year covering the whole operations of the Commonwealth. This proposed budget includes estimated expenditures and the means of financing them.
- ✓ The annual budget is legally enacted through the approval by the Legislative Assembly of the Joint Resolution of the General Budget. Subsequently to enactment, the Office of Management and Budget of the Commonwealth has the authority to make the necessary adjustments to the budget.

The financial statement is presented at the programmatic level. However, budgetary control and accounting are maintained at a level more detailed to provide the management control in detail of the expenses to the appropriate level of the budget.

Federal grant funds can be carried over a specified amount of time, upon request to, and approval by the federal agencies. The financial statement is presented at the programmatic level. However, budgetary control and accounting is exercised at a lower level providing management with detailed control over expenditures at an appropriated budget level. Budgetary Comparison Schedule is not legally required to do so.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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2. **SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)**

**C. Inventories**

The **Department** purchases office and printing supplies, gasoline, oil and other items. The cost of purchases is recorded as cash disbursements in the financial statement.

**D. Property and Equipment**

Property and equipment acquired are recorded as cash disbursements in the financial statement.

**E. Inter-fund Transactions**

Transfer of expenditures (reimbursements) made by one fund to another are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the reimbursed fund.

**F. Compensated Absences**

On February 4, 2017, the Government enacted Law No. 8 for the Administration and Transformation of the Human Resources of the Government of Puerto Rico. Effective on that date, this Law established and recognizes that the government is a Single Employer. Under the provisions of this law annual vacation days were reduced from thirty (30) to fifteen (15) days. The vacation days may be accumulated to a maximum of sixty (60) days. Also, the employees hire before the effectiveness of this law, will be granted annually with eighteen (18) days of sick leave. In addition, the employees hire after the effectiveness of this law, will be granted annually with twelve (12) days of sick leave. In both cases, the sick leave days may be accumulated to a maximum of ninety (90) days.

On April 29, 2017, the Governor of the Commonwealth signed into law Act No. 26 of 2017, Compliance with the Fiscal Plan Act (Act No. 26-2017), which among other things, changed the vacation and sick leave accrual formula for all government employees. Under the new law, all employees accrued 1.25 days per month of service up to 60 days for vacation leave. Employees generally accumulate sick leave at a rate of 1 day per month up to an annual maximum of 12 days and an accumulated maximum of 90 days. In addition, Act No. 26-2017 also altered the liquidation terms. After the enactment of Act No. 26-2017, only compensation of accrued vacation leave, up to 60 days, is paid upon employment termination. To be eligible to receive compensation, an employee must have been employed for at least three months. Accumulated unpaid sickness days are no longer liquidated upon employment termination.

The payment of regular vacations and sick leave is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

G. Risk Financing

1. The **Department** is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees' health, and natural disasters. Commercial insurance policies covering such risk are negotiated by the Puerto Rico Treasury Department and costs are allocated among all the instrumentalities and agencies of the Commonwealth of Puerto Rico.

Also, principal officials of the **Department** are covered under various surety bonds. Management believes such coverage is sufficient to preclude any significant uninsured losses to the **Department**.

2. The **Department** carries insurance coverage for death and bodily injuries caused by the motor vehicles accidents. The insurance is obtained through the Automobile Accidents Compensation Administration (AACA), a component unit of the Commonwealth of Puerto Rico.

This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium is **\$35** per licensed motor vehicle, which is paid directly to AACA.

3. The **Department** obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Department of Labor and Human Resources of the Commonwealth of Puerto Rico (DOLHR).

These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability, or death because work or employment-related accidents or non-occupational disability and drivers' insurance premiums are paid to DOLHR on a cost reimbursement basis.

4. For workers' compensation, the State Insurance Fund Corporation, a component unit of the Commonwealth of Puerto Rico, provides the workers compensation to the **Department's** employees

H. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded when paid.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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3. **CASH WITH FINANCIAL INSTITUTIONS AND WITH FISCAL AGENTS (DEPARTMENT OF THE TREASURY OF THE COMMONWEALTH OF PUERTO RICO)**

The funds of the **Department** are under the custody and control of the Secretary of the Treasury Department of Puerto Rico pursuant to Act No. 230 of July 23, 1974, as amended, known as "Commonwealth of Puerto Rico Accounting Law". The Treasury Department follows the practice of pooling cash equivalents under the custody and control of the Secretary of the Treasury. The funds of the **Department** in such pooled cash accounts are available to meet its current operating requirements.

***Custodial Credit Risk***

This is the risk that, in the event of the failure of a depository financial institution, the **Department** will not be able to recover its cash and investments or will not be able to recover collateral securities that are in the possession of an outside party. Pursuant to the Investment Guidelines for the Commonwealth, as amended, adopted by the **Department** may invest in obligations of the Commonwealth, obligations of the United States, certificates of deposit, commercial paper, or banker's acceptance. Therefore, **Department's** management has concluded that at June 30, 2023, the custodial credit risk associated with the **Department's** cash and cash equivalents is considered low.

4. **FUND ADVANCES**

The **Department** receives fund advances from the Treasury Department of Puerto Rico for the interim financing of federal programs, as authorized by Act No. 21 of 1979. This Act establishes that all fund advances made will be reimbursed to the General Fund of the Commonwealth's Treasury as the corresponding federal funds are received. During the fiscal year ended June 30, 2023, no funds were advanced to the **Department** for this purpose.

5. **LEASE COMMITMENTS**

The **Department** is obligated under certain leases accounted for as operating leases. Operational leases not granted property rights or tenant obligations; therefore, neither the assets nor liabilities of leasing arrangements are reflected in the accounting records. Rent paid during the year that ended on June 30, 2023 under these lease agreements amounted to **\$418,728** (including **\$297,051** incurred by the Auxiliary Secretary of Environmental Compliance). This amount should be approximately the same expenditures in the following five fiscal years.

COMMONWEALTH OF PUERTO RICO  
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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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6. EMPLOYEE'S RETIREMENT PLAN

**Pension Retirement System – prior to July 1, 2017**

The **Department** is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS). ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems.

Act No. 106 of August 23, 2017 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2017, the creation and transition to a new defined contribution plan and the reform of ERS's governance, effective on July 1, 2017. Those dispositions are summarized as follows:

Effective July 1, 2017 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,
- A pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the P.R. Department of Treasury ("PRDT"),
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

On June 27, 2017 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2017. Under the PayGo funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to special laws and additional uniform contributions are eliminated. Payments are made by the employers (the **Department**) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. During the fiscal year 2022-2023, the **Department** was billed and recognized as PayGo charges of **\$11,152,617**.

**General** - Effective July 1, 2017, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

**Participant accounts and contributions** - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least **10%** of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan. During the fiscal year ended June 30, 2023, employees' contributions amounted to **\$2,308,405**.

**Payment of benefits** - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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6. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Reform of ERS's governance

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. Additional information on the Retirement System is provided in its financial statements, a copy of which can be obtained from the Retirement System, Minillas Station, PO Box 42003, San Juan, Puerto Rico 00940-2003.

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

**Plan description**

The **Department** is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

**Benefits provided**

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

**Contributions**

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees.

The **Department's** contribution is financed through the monthly "PayGo" charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are 100% unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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8. CONTINGENCIES

A. Federal Awards

The **Department** is a grantee in various Federal Financial Assistance Programs funded by the Federal Government. Entitlement to the resources is generally based on compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes.

Substantially all grants are subject to financial and compliance audits by the grantor agencies. All disallowed costs as a result of these audits become a liability of the fund that receives the grant and must be reimbursed to the Federal Government from the **Department's** local funds.

The Schedule of Findings and Questioned Costs for the fiscal year ended June 30, 2023 disclosed some instances of noncompliance with applicable laws and regulations and internal accounting and administrative control structure.

Since the **Department's** statement of net assets is not presented, no provision for any liability has been reported for possible federal claims for refunds of those grant funds. The amount, if any, of expenditures which may be disallowed cannot be determined at this time.

B. Litigations and claims

The **Department** is a defendant in lawsuits arising in the normal course of operations. The Commonwealth of Puerto Rico Act 104 of June 30, 1955, as amended, establishes that any claims and lawsuits initiated against an agency or instrumentality of the Commonwealth of Puerto Rico, or against any of its employees, directors, majors, and others, may be legally represented by the Department of Justice of the Commonwealth of Puerto Rico. Any claims with negative financial impact will be paid from the General Fund of the Commonwealth of Puerto Rico, with no effect on the budget or resources of the **Department**.

Any adverse claim to the defendants is to be paid by the General Fund of the Commonwealth. However, the Secretary of the Treasury of the Commonwealth of Puerto Rico has the discretion of requesting reimbursement of the funds expended for these purposes from public corporations, governmental institutions, or municipalities of the defendants.



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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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8. CONTINGENCIES (CONTINUED)

C. Impact of COVID-19 Pandemic

On March 12, 2020, the Governor of Puerto Rico declared a state of emergency across the island due to the COVID-19 global pandemic. Furthermore, on March 15, 2020, the Governor signed an executive order (EO 2020-023), which established the closure of all private and government operations, except for those related to essential services.

This order was extended through June 30, 2020, by the signing of a new executive order (EO 2020-44). Executive Order 2020-44 eased the COVID-19 lockdown restrictions, reduced the curfew hours, allowed some businesses to operate at 50% capacity, and authorized the opening of the majority of businesses and activities (except nightclubs, game rooms, and casinos) including on Sundays. The new order also called on government management employees to return to work on June 16, 2020.

The **Department's** operational and programmatic performance has been impacted due to resources constraints and challenges associated with social distancing and remote work policies put in place.

On July 1, 2020, the Department's administrative and programmatic work was resumed as usual, following the protective measures established by the COVID-19 Contingency Plan issued by the **Department**.

After that date, the Governor of Puerto Rico has issued several executive orders to deal with the effects caused by the COVID-19 pandemic.

On March 11, 2021, was enacted into a law known as American Rescue Plan Act (ARPA) of 2021, the latest COVID-19 stimulus package. Within ARPA, the Coronavirus State and Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130.2 billion for local governments split evenly between municipalities and counties.

Eligible use under ARPA include: (1) to respond to the public health emergency; (2) to respond to workers performing essential work during the public health emergency by providing premium pay to eligible workers; (3) for the provision of government services to the extent of the reduction in revenue due to COVID-19 emergency and (4) to make necessary investments in water, sewer or broadband infrastructure.

Accordingly, during fiscal year ended June 30, 2023, the **Department** received **\$7,972,536** of ARPA funds, mostly for the provision of government services. During the fiscal year ended June 30, 2023 the Department expended funds amounting to **\$8,873,499**.

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Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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8. CONTINGENCIES (CONTINUED)

D. Approval of Commonwealth's Plan of Adjustment

Prior to March 15, 2022, the Commonwealth and many of its component units suffered a fiscal, economic and liquidity crisis, the culmination of many years of significant governmental deficits, an economic recession that persisted since 2006, prior liquidity challenges, a high unemployment rate, population decline, and high levels of debt and pension obligations. As the Commonwealth's tax base shrunk and its revenues were affected by prevailing economic conditions, an increasing portion of the Commonwealth's general fund budget consisted of health care and pension-related costs and debt service requirements through fiscal year 2019, resulting in reduced funding for other essential services. The Commonwealth's historical liquidity constraints, among other factors, adversely affected its credit ratings and its ability to obtain financing at reasonable interest rates.

On June 30, 2016, the United States Congress enacted the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA) to address these problems, which included the establishment of the Financial Oversight and Management Board for Puerto Rico (the Oversight Board), an in-court restructuring process under Title III of PROMESA, and an out-of-court restructuring process under Title VI of PROMESA. Thereafter, the Commonwealth and other governmental entities, including the Puerto Rico Sales Tax Financing Corporation (COFINA), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (ERS), the Puerto Rico Highways and Transportation Authority (HTA), the Puerto Rico Electric Power Authority (PREPA), and the Public Building Authority (PBA) initiated proceedings under Title III, and the GDB, the Puerto Rico Infrastructure Financing Authority (PRIFA), and CCDA initiated proceedings under Title VI, each at the request of the Governor to restructure or adjust their existing debt.

On July 30, 2021, the Oversight Board—as representative to the Commonwealth, ERS, and PBA in their respective Title III cases—filed its Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 17629] (the Seventh Amended Plan) and a corrected disclosure statement related thereto [ECF No. 17628], which was approved by the United States District Court for the District of Puerto Rico (the Title III Court).

On October 26, 2021, the Governor signed into law Act No. 53 of 2021 (Act 53), known as the “Law to End the Bankruptcy of Puerto Rico,” which provided legislative approval for the bond transactions contemplated in the Seventh Amended Plan conditioned on the elimination of its monthly pension cut provisions in an amended version of that plan.

On November 3, 2021, the Oversight Board filed its Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. [ECF No. 19053] (the Eighth Amended Plan), which further revised the Seventh Amended Plan to eliminate its monthly pension cut provisions consistent with Act 53, among other things. The hearing to consider confirmation of the Eighth Amended Plan commenced on November 8, 2021, and concluded on November 23, 2021. The final modified version of the Eighth Amended Plan was filed on January 14, 2022 [ECF No. 19813-1] (as confirmed, the Commonwealth Plan of Adjustment).

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8. CONTINGENCIES (CONTINUED)

D. Approval of Commonwealth's Plan of Adjustment (Continued)

On January 18, 2022, the Title III Court entered its findings of fact and conclusions of law in connection with the Eighth Amended Plan [ECF No. 19812] (the Findings of Fact) and an order confirming the Eighth Amended Plan [ECF No. 19813] (the Commonwealth Confirmation Order). In both the Commonwealth Confirmation Order and Findings of Fact, the Title III Court found that Act 53 properly authorized the issuance of new bonds and provided adequate means for implementation of the Commonwealth Plan of Adjustment.

Between January 28, 2022, and February 17, 2022, six appeals of the Confirmation Order were filed in the First Circuit. On March 8, 2022, the First Circuit entered an order dismissing the appeal by the Judge's Association [Case No. 22-1098] following a motion to voluntarily dismiss. By March 11, 2022, the First Circuit denied all parties' motions for a stay pending appeal, which allowed the Commonwealth Plan of Adjustment to become effective despite the appeals. On April 26, 2022, the First Circuit affirmed the Commonwealth Plan of Adjustment with respect to the appeal filed by the teachers' associations. See Case No. 22-1080. Oral argument on the merits of the remaining four appeals [Case Nos. 22-1079, 22-1092, 22-1119, 22-1120] was held on April 28, 2022, but a final determination on those appeals remains pending.

On March 15, 2022 (the Effective Date), the conditions precedent to the Effective Date of the Commonwealth Plan of Adjustment were satisfied and/or waived by the Oversight Board, and the plan became effective. Accordingly, the Commonwealth Plan of Adjustment has been confirmed and is currently effective as of the date hereof. Also, in accordance with the plan, the Department paid \$10,000,000 from available funds on its Auxiliary Secretary of Environmental Compliance.

E. Normative Letter No. 1-2023

On February 21, 2023, the Office of the Administration and Transformation of Human Resources of the Government of Puerto Rico issued the Normative Letter No. 1-2023 in order to comply with the provisions and requirement of Law 8-2017 enacted on February 4, 2017. Law No. 8-2017, as amended, known as the "Law for the Administration and Transformation of Human Resources in the Government of Puerto Rico," establishes the Government of Puerto Rico as the Sole Employer, which means that public employees will be employees of the Central Government and not of the agencies. In addition, it centralizes the human resources administration system, eliminating from the category of individual administrators all those agencies and public instrumentalities of the Government of Puerto Rico, to guarantee the best use of the services offered by public servants. Also, Law No. 8-2017, in its Article 4, creates the System of Administration and Transformation of Human Resources of the Government of Puerto Rico (hereinafter, Human Resources System) which will be administered by the Office of Administration and Transformation of Human Resources of the Government of Puerto Rico (hereinafter, OATRH by its Spanish acronym) with the main purpose of achieving a job classification system aimed at applying, strengthening, evaluating and protecting the Merit Principle in public service. In addition, Law No. 8-2017 gave the OATRH the responsibility of centralizing and unifying the job classification plans of the agencies and public instrumentalities attached to the Central Government.

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8. CONTINGENCIES (CONTINUED)

E. Normative Letter No. 1-2023 (Continued)

The classification of positions is based on criteria of uniformity, which is the basis of the equal and fair treatment that the Merit Principle would enter into public service. A job classification plan is a system by which the duties, responsibilities and authorities of positions are studied, analyzed and ordered and grouped into classes or series of classes.

Accordingly, uniform treatment of posts and the employees occupying them is ensured in all matters relating to human resources administration. Among the advantages offered by a job classification plan are the following:

- Facilitates the job classification process.
- Establishes the basis for the recruitment and selection of job candidates, as the class specifications contain the minimum requirements required for classes.
- Provides for the determination of training needs to employees.
- Facilitates the preparation of the budget.
- Facilitates the processes of promotions, transfers and descents.
- Establishes uniform occupational terminology.
- Serves as an instrument for solving problems that may arise in the organization.

The OATRH shall establish and maintain a rational structure of functions that tends to the greatest possible uniformity and that serves as a basis for the different human resources actions in the Central Government, as a Single Employer. The functions for carrying out government programs will be organized in such a way that logical units of work can be identified. These, in turn, will be integrated by groups of duties and responsibilities that will constitute the basic unit of work, that is, the position.

In accordance with the above, the OATRH developed the Job Classification Plans for the Career Service and the Trust Service (hereinafter, Classification Plans) of the Central Government, by virtue of the legal authority conferred on this Office by Article 4, Section 4.3, subsection (2) (o) and (p) of Law No. 8-20173.

The implementation of the Classification Plans was effective as of July 1, 2019. In these Rules to Complete the Implementation Process of the Job Classification Plan of the Central Government Career Service, effective July 1, 2019 and the New Salary Structure that will govern the Career Service of the Central Government, effective January 1, 2023 (hereinafter, the Rules), explains the process of implementing job classification and the new salary structure of the Central Government Career Service.

As of the date of the financial statements, the economic impact, if any, of the implementation of the job classification system described above has not been determined.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Statement of Cash Receipts and Cash Disbursements (Continued)  
For the Fiscal Year Ended June 30, 2023

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9. HURRICANES IRMA (DR-4336) AND MARIA (DR-4339)

During September 2017, hurricanes Irma and María struck the island of Puerto Rico causing widespread damages throughout the island. These hurricanes made landfall in the island as Category 4 hurricanes causing catastrophic damages to the islands' infrastructure, homes and businesses. The impact of these hurricanes severely damaged property owned by the **Department**.

As of June 30, 2023, the **Department** has been awarded with an obligation of funds amounted to **\$102,614,099** (Federal share for a total of projects costs of **\$92,512,138**). Funds available are for categories D, E & G which provide funding to restore facilities back to the predisaster design, capacity and function to Water Control Facilities, Buildings and Equipment and for Parks and Recreational Facilities, respectively. Some of the projects related to these funds have been initiated but not completed as of June 30, 2023. During the fiscal year 2023, the **Department** only expended funds amounting to **\$327,430**.

10. SUBSEQUENT EVENTS

In preparing these financial statements, the Management has evaluated significant transactions for potential recognition or disclosure through March 25, 2024 the date the financial statements were issued. At that date no significant events that should have been recorded or disclosed in the financial statements were noted.

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023**

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Forest Service</b>				
Direct Programs:				
Cooperative Forestry Assistance	10.664		\$ -	\$ 50,190
Urban and Community Forestry Program	10.675		-	249,231
Forest Legacy Program	10.676		-	1,201
Total for U.S. Department of Agriculture			-	300,622
<b>U.S. Department of Commerce</b>				
<b>National Oceanic and Atmospheric Administration</b>				
Direct Programs:				
Bipartisan Budget Act of 2018	11.022		-	1,771,442
Inter-jurisdictional Fisheries Act of 1986	11.407		-	22,415
Coastal Zone Management Administration Awards	11.419		-	1,873,891
Coastal Zone Management Estuarine Research Reserve	11.420		-	356,527
Cooperative Fishery Statistics	11.434		-	76,889
Southeast Area Monitoring and Assessment Program	11.435		-	232,310
Unallied Science Program	11.472		-	66,888
Coral Reef Conservation Program	11.482		-	329,563
Total for U.S. Department of Commerce			-	4,729,925
<b>U.S. Department of Defense</b>				
Direct Programs:				
State Memorandum of Agreement Program For the Reimbursement of Technical Services	12.113		-	602,572
Total for U.S. Department of Defense			-	602,572
<b>U.S. Department of the Interior</b>				
<b>Fish and Wildlife Service</b>				
Direct Programs:				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		-	2,128,014
Wildlife Restoration and Basic Hunter Education	15.611		-	1,649,904
Enhanced Hunter Education and Safety Program	15.626		-	132,181
Total for Fish and Wildlife Cluster			-	3,910,099
Cooperative Endangered Species Conservation Fund	15.615		-	674,653
State Wildlife Grants	15.634		-	583,987
Total for U.S. Department of Interior			-	5,168,739
<b>U.S. Department of Transportation</b>				
Direct Program:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	13,996
Total for U.S. Department of Transportation			-	13,996

Continues

**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Sub-recipients	Total Federal Expenditures
<b>U.S. Department of Treasury</b>				
Pass-through the Puerto Rico Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/AV	-	<u>8,873,499</u>
Total of U.S. Department of Treasury			-	<u>8,873,499</u>
<b>U.S. Environmental Protection Agency:</b>				
Direct Programs:				
Air Pollution Control Program Support	66.001		-	6,272
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		-	255,619
Multipurpose Grants to States and Tribes	66.204		-	85,351
Water Quality Management Planning	66.454		-	61,976
Capitalization Grants for Clean Water State Revolving Funds	66.458		25,161,300	25,921,268
Beach Monitoring and Notification Program Implementations Grants	66.472		-	295,620
Performance Partnership Grants	66.605		-	2,657,415
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	73,948
Hazardous Waste Management State Program Support	66.801		-	1,115,996
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement	66.802		-	19,658
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	266,113
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	1,070,235
State and Tribal Response Program Grants	66.817		-	<u>120,519</u>
Total U.S. Environmental Protection Agency			<u>25,161,300</u>	<u>31,949,990</u>
<b>U.S. Department of Homeland Security</b>				
Direct Program:				
Boating Safety Financial Assistance	97.012		-	149,273
Pass-through the PR Central Office of Recovery, Reconstruction and Resilience (COR3):				
Disaster Grants-Public Assistance (presidentially declared disasters)	97.036	N/AV	-	<u>327,430</u>
Total for U.S. Department of Homeland Security			-	<u>476,703</u>
Total of Expenditures of Federal Awards			<u>\$ 25,161,300</u>	<u>\$ 52,116,046</u>

See Notes to the Schedule of Expenditures of Federal Awards

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

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1. **BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**) under programs of the federal government for the fiscal year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the **Department**, it is not intended to and does not purport to present the financial position, changes in net assets, or cash flows of the **Department**.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis method of accounting. It is drawn primarily from the **Department's** internal accounting records, which are the basis for the **Department's** Statement of Cash Receipts and Cash Disbursements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Public Assistance Grants (FEMA) are recognized in the period under: (1) FEMA has approved the PW, and (2) eligible expenditures are incurred. The Federal Assistance Listing number (formerly known as Catalog of Federal Domestic Assistance (CFDA) Number), is a program identification number. The first two digits identify the federal department of agency that administers the program and the last three digits numbers are assigned by numerical sequence.

State or local government redistributions of federal awards to the **Department**, known as "pass-through awards" should be treated by the **Department** as though they were received directly from the federal government. The Uniform Guidance requires the Schedule to include the name of the "pass-through entity" and the identifying number assigned by the "pass-through entity" for the federal awards received as a sub-recipient. Numbers identified as N/A are not applicable and numbers identified as N/AV are not available.

3. **CLUSTER**

A cluster of programs means federal programs with different Assistance Listing numbers that are defined as a cluster of programs, because they are closely related programs that share common requirements. The Schedule includes the following cluster:

<b>Agency</b>	<b>Federal Program</b>	<b>Assistance Listing Number</b>
U.S. Department of Interior	Sport Fish Restoration Program	15.605
	Wildlife Restoration and Basic Hunter Education	15.611
	Enhanced Hunter Education and Safety	15.626



COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2023

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4. **INDIRECT COST RATE**

The **Department** has not elected to use the **10%** of minimis indirect cost rate allowed under the 200.414 Indirect (F&A) costs of the Uniform Guidance. However, for the year ended June 30, 2023, the **Department** was authorized by the U.S. Department of Interior to charge an indirect cost rate of **10%** until a proposal of indirect cost is submitted and approved. Subsequently, on December 20, 2023, the U.S. Department of Interior approved an indirect cost rate of **25.37%** to the **Department** based on the proposal submitted for the fiscal year ended June 30, 2023.

Also, the U.S. Environmental Protection Agency (EPA) approved to the **Department** an indirect cost rate of **46.86%** to those contracts awarded by EPA to the **Department's** Auxiliary Secretary of Environmental Compliance.

5. **RELATIONSHIP TO THE STATEMENT**

Expenditures included in the Schedule agree with the amounts included in the accompanying Statement of Cash Receipts and Cash Disbursements.



Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the Statement of Cash Receipts and Cash Disbursements (the Statement) of the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico**, (the **Department**) for the fiscal year ended June 30, 2023, and the related notes to the Statement, and have issued our report thereon dated March 25, 2024. Our report on the financial statements discloses that, as described on Note 2, the **Department** prepares its Statement of Cash Receipts and Disbursements-Governmental Funds on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the Statement, we considered the **Department's** internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **Department's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **Department's** Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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**Report on Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item **2023-01** that we consider to be material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the **Department's** Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests do not disclosed any instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

**Department's Response to Findings**

**Department's** response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The **Department's** response was not subjected to the auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Department's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
March 25, 2024

The Stamp Number **E556627** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.





Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Secretary  
Commonwealth of Puerto Rico  
Department of Natural and  
Environmental Resources  
San Juan, Puerto Rico

### Report on Compliance for Each Major Federal Program

#### Opinion on Each Major Federal Program

We have audited the **Department of Natural and Environmental Resources of the Commonwealth of Puerto Rico** (the **Department**) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **Department's** major federal programs for the year ended June 30, 2023. The **Department's** major federal programs are identified in the Summary of Auditors' Results Section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the **Department** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

#### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance Section of our report.

We are required to be independent of the **Department** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the **Department's** compliance with the compliance requirements referred to above.

Rodríguez & Santiago, CPA's, PSC  
Certified Public Accountants and Consultants

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### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules, and provisions of contracts or grant agreements applicable to the **Department's** federal programs.

### Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **Department's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **Department's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Department's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **Department's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **Department's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance Section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weakness, as defined above. However, material weaknesses or *significant deficiencies in internal control over compliance* may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**RODRIGUEZ & SANTIAGO, CPA's, PSC**

San Juan, Puerto Rico  
March 25, 2024

The Stamp Number **E556628** of the Puerto Rico Society of Certified Public Accountants was affixed in the original of this Report.



**COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES**

**Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2023**

**SECTION 1 – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditors’ report issued	<b>Unmodified</b>
Internal control over financial reporting:	
1. Material weakness identified?	<b>Yes</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Noncompliance material to financial statement noted?	<b>Yes</b>

**Federal Awards**

Internal control over major programs:	
1. Material weaknesses identified?	<b>No</b>
2. Significant deficiencies that are not to be considered material weakness?	<b>No</b>
3. Type of auditor’s report issued on compliance for major program?	<b>Unmodified</b>
4. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516?	<b>No</b>

**Identification of Major Programs:**

Name of Federal Program or Cluster:	
1. Bipartisan Budget Act of 2018	<b>11.022</b>
2. Coastal Zone Management Administration Awards	<b>11.419</b>
3. Fish & Wildlife Cluster	<b>15.605,15.611 and 15.626</b>
4. Coronavirus State and Local Fiscal Recovery Funds	<b>21.027</b>
5. Capitalization Grants for Clear Water State Revolving Funds	<b>66.458</b>
6. Performance Partnership Grants	<b>66.605</b>
Dollar threshold used to distinguish between Type A and Type B programs	<b>\$1,563,481</b>
Auditee qualified as a low-risk auditee?	<b>No</b>

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES

Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2023

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**SECTION II – Financial Statements Findings**

**Finding Reference 2023-01**

**Requirement: Accounting System**

**Type of Finding: Internal Control over Financial Reporting and on Compliance and Other Matters-  
Material Weakness (MW)**

*This finding is similar to prior year Finding 2022-01*

**Condition**

The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS), as established in the Act 230 of July 23, 1974, as amended. Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS. As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007, repeals by the Regulation No. 49 of March 14, 2012 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

In addition, as described in **Note 1** and **Note 2**, the accounts of the **Department** are organized in three (3) funds presented in the accompanying Statement of Cash Receipts and Disbursements. These funds include different programs that are used to account for resources and expenditures related to the protection of the Environmental and Natural Resources. Since the creation of the Law 171 (The Reorganization Plan) and as of June 30, 2023, the accounting records and transactions of the **Department's** Auxiliary Secretary of Environmental Compliance (SACA) (former Environmental Quality Board) are integrated on the **Department's** accounting system. However, the SACA uses an additional accounting tool to maintain control of budget, finance and payroll related transactions, known as FIMAS (Financial Management System). This accounting tool provides effective control and accountability for all funds managed under the SACA. Accordingly, the condition noted and described above, do not apply to this program.



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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2023-01 (Continued)**

***Criteria***

2 CFR 200 Subpart D, Section 200.302, establish the following:

- a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.
- b) The financial management system of each non-Federal entity must provide for the following:
  1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the assistance listing title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
  2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in 200.328 Financial reporting and 200.329 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
  3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
  4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.
  5. Comparison of expenditures with budget amounts for each Federal award.
  6. Written procedures to implement the requirements of § 200.305 Payment.
  7. Written procedures for determining the allowability of costs in accordance with Subpart E - Cost Principles of this part and the terms and conditions of the Federal award.

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**SECTION II – Financial Statements Findings (Continued)**

**Finding Reference 2023-01 (Continued)**

***Effect***

The accounting records currently used by the **Department** contain substantially all financial events; however, the records might not provide on a timely basis adequate financial reports. It may cause delays in the preparation and submission of financial reports to management and federal agencies.

***Cause***

The **Department** is authorized by the Puerto Rico Department of the Treasury to use PRIFAS as the integrated accounting system to account for the funds awarded to them. However, an additional accounting tool (software) is necessary to maintain control of budget, finance and payroll related transactions as maintained by the SACA described above. The Puerto Rico Department of the Treasury has not authorized the use of another financial management system to the **Department**.

***Questioned cost***

None

***Recommendation***

We believe that the **Department** needs to significantly reduce the use of external (Excel) spreadsheets and shift toward a financial management & accounting software to properly account for and summarized all accounting and financial data. This system would eliminate redundant processing and improve the **Department's** access to information. The system must provide for periodic reporting of transactions and monthly verifications analysis and reconciliation of accounts and federal funds with the information and reports recorded in the PR Department of the Treasury. This will require a sophisticated plan in coordination with the PR Department of the Treasury for the implementation of an accounting and financial management system that allows for the preparation of financial information and reports required by the different oversight entities.

***Views of Responsible Officials and Planned Corrective Actions***

The **Department** agrees with the recommendation and will follow the Puerto Rico Department of the Treasury plan for the implementation of the new accounting and financial management system to properly accounted for and summarized all accounting and financial data.

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**SECTION III –Federal Awards Findings and Questioned Costs**

During our audit, we did not detected deficiencies, significant deficiencies, material weaknesses, or instances of noncompliance related to the federal awards that are required to be reported in accordance with OMB Uniform Guidance.

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**Finding No. 2022-01: Accounting Records**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2020 and 2021 Reports; Findings No. 2020-01 and 2021-01)**

**Condition:** The Treasury Department of the Commonwealth of Puerto Rico provides accountings services to the **Department** through the Puerto Rico Integrated Financial Accounting System (PRIFAS), as established in Act 230 of July 23, 1974, as amended. Accordingly, many transactions and adjustments might be posted after applicable closing with retroactive effect since information is not readily available for analysis because of the delays in the processing of information through PRIFAS.

As a result, the **Department** may not reconcile on a timely basis, the accounting transactions in their system with the ones recorded in (PRIFAS) as required by Regulation Number 49 of March 20, 2007 of the Government of Puerto Rico. Financial transactions not recorded on a timely basis affect the classification and timing of transactions among funds of the receipts and disbursements reported in the financial statement. In addition, the **Department's** record-system does not provide a mechanism to ensure that costs do not exceed the budgeted level for each program activity or other budget category.

**Status:** Still prevails. A similar finding was noted during the audit of fiscal year 2023.

**Finding No. 2022-02: Federal Programs Compliance – Equipment and Real Property Management**

**Internal Control/Compliance over Equipment and Real Property Management - Material Weakness  
(Repeated in 2020 and 2021 Reports; Findings No. 2020-02 and 2021-02)**

**Condition:** Accounting record does not provide assurance of the completeness over property subsidiaries of the **Department**. Management is in the process of the installation of software for the record and update of the property owned by the **Department**, however, it is still not implemented. In addition, last physical count was made in September 2013, and up to the date of this report, the **Department** have not made a physical count of all the equipment owned.

**Status:** Corrected.

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**Finding No. 2022-03: Federal Programs Compliance – Earmarking**

**Internal Control over Financial Reporting and on Compliance and Other Matters - Material Weakness  
(Repeated in 2020 and 2021 Reports, Findings No. 2020-03 and 2021-03)**

**Condition:** As a result of our audit procedures, we were unable to ascertain that the **Department** complies with the earmarking requirement. The **Department** does not provided evidence that demonstrated a correct allocation of funds for the Recreational Boating Access subprogram.

**Status:** Corrected.

**Finding No. 2022-04: Federal Programs Reporting**

**Internal Control over Financial Reporting and on Compliance an on Compliance and Other Matters –  
Significantt Deficiency**

**Condition:** The Data Collection Form and the Reporting Package for the year ended June 30, 2022 was not timely submitted to the federal government. The Data Collection Form and the Reporting Package must be submitted by the auditee within the earlier of 30 day after the receipt of the auditor's report or nine (9) months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. No extension from the cognizant or oversight agency was noted.

**Status:** Corrected.

COMMONWEALTH OF PUERTO RICO  
DEPARTMENT OF NATURAL AND ENVIRONMENTAL RESOURCES  
Summary Schedule of Prior Years Audit Findings (Continued)  
For the Fiscal Year Ended June 30, 2023

Finding Reference Number	Finding Description	Questioned Cost	Finding Current Status
2014-06	Federal Financial Report, Allowable Costs/Cost Principle	\$30,331	Condition partially corrected. No final determination has been received.
2015-09	Matching	\$119,084	Condition partially corrected. No final determination has been received.
2015-10	Allowable Costs / Cost Principles	\$390,797	Condition partially corrected. No final determination has been received.
2016-05	Equipment and Real Property Management		Condition corrected.
2017-01	Accounting Records System		Condition still prevails during fiscal years 2018, 2019, 2020 and 2021.
2017-02	Equipment and Real Property Management		Condition corrected.
2017-03	Earmarking		Condition corrected.

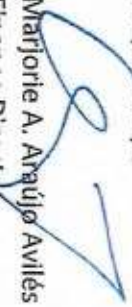


**GOBIERNO DE PUERTO RICO**  
 DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES

**CORRECTIVE ACTION PLAN**  
**SINGLE AUDIT REPORT 2023**  
**For the Fiscal Year Ended June 30, 2023**

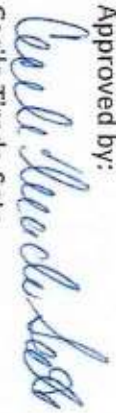
<b>FINDING</b>	<b>CORRECTIVE ACTION</b>	<b>STATUS</b>	<b>EMPLOYEE</b>
<p><b>Finding Reference 2023-001</b></p> <p>Requirement: Accounting System</p> <p>Internal Control over Financial Reporting and on Compliance and Other Matters Material Weakness (MW)</p>	<p>The Central Government will design and implement an Enterprise Resource Planning (ERP) system. This will strengthen internal controls and facilitate access to the financial information of the Government of Puerto Rico. The ERP will also enable the Government to prepare and publish audited financial statements in a timely manner.</p> <p>The DNER will identify all the functional requirements needed from the ERP to comply with federal requirements for federal funds management.</p>	<p>The Treasury Department of Puerto Rico continues working on the implementation of the Enterprise Resource Planning (ERP) system. The implementation will be completed in July 2024.</p> <p>Currently the accounting records are kept in the PRIFAS 7.5 system.</p> <p>It should be noted that the employees are taking training for the ERP System.</p>	<p>Analís Rodríguez Secretary</p> <p>Cecile Tirado Chief Financial Officer</p> <p>Marjorie Araújo Finance Director</p> <p>Katherine Collazo Accounting Supervisor</p>

Prepared By:

  
Marjorie A. Arquijo Avilés  
Finance Director

Date: 3/20/2024

Approved by:

  
Cecile Tirado Soto  
Chief Financial Officer



## Pólizas del Departamento de Recursos Naturales y Ambientales

### Aviación

Póliza: AACN10725240-004

Periodo: 18/marzo/2024 – 18/marzo/2025

Cobertura: Pasajeros y avión. Tiene una cobertura contra terrorismo y guerra.

Aseguradora	Agencia	Póliza anual
<b>Chubb Insurance Co.</b>	<b>J Jaramillo Insurance Company</b>	<b>\$40,371.00</b>

### Accidente

Póliza: 20-5306-000

Periodo: 7/junio/2024 – 7/junio/2025

Cobertura: Grupal que incluye empleados, voluntarios y visitantes.

Aseguradora	Agencia	Póliza anual
<b>Multinational Insurance Company</b>	<b>J Jaramillo Insurance Company</b>	<b>\$1,026.80</b>

### Propiedad: Edif. Cruz A. Matos, Otrora ADS y JCA

Póliza: CP000339465-2

Periodo: 9/marzo/2024 – 9/marzo/2025

Cobertura: Commercial Property, Commercial General Liability, Commercial Crime and Fidelity and Commercial Inland Marine

Aseguradora	Agencia	Póliza anual
<b>Multinational Insurance Company</b>	<b>J Jaramillo Insurance Company</b>	<b>\$1,419,675.00</b>

### Propiedad DRNA

Póliza: 88-CP000320698-5

Periodo: 9/octubre/2023 – 9/octubre/2024 – **EN PROCESO DE RENOVACIÓN**

Cobertura: Commercial Property, Commercial General Liability, Commercial Crime and Fidelity and Commercial Inland Marine

Aseguradora	Agencia	Póliza anual
<b>Multinational Insurance Company</b>	<b>J Jaramillo Insurance Company</b>	<b>\$8,226,070.00</b>