



**COMMONWEALTH OF PUERTO RICO  
OTHER POSTEMPLOYMENT BENEFIT PLAN OF THE  
COMMONWEALTH OF PUERTO RICO FOR RETIRED PARTICIPANTS  
OF THE EMPLOYEES' RETIREMENT SYSTEM**

Schedule of Employer Allocations and Schedule of  
OPEB Amounts by Employer

June 30, 2023

(With Independent Auditors' Report Thereon)

## COMMONWEALTH OF PUERTO RICO

### Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico for Retired Participants of the Employees' Retirement System

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## Independent Auditors' Report

Retirement Board of the Government of Puerto Rico  
Employees' Retirement System of the Government of the  
Commonwealth of Puerto Rico:

### *Opinions*

We have audited the schedule of employer allocations of the Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico (the Commonwealth) for Retired Participants of the Employees' Retirement System (the Plan) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled total OPEB liability and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations, total OPEB liability, and total OPEB expense (benefit) for the total of all participating entities for the Plan as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan 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 opinions.

### *Responsibilities of Management for the Schedules*

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibilities for the Audit of the Schedules*

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, 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 in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer and the related disclosures.
- 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 Plan'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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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.

#### *Supplementary Information*

The supplemental schedules of employer benefit payments, intra-entity – primary government-excluding blended component units and intra-entity OPEB amounts – primary government- excluding blended component units have not been subjected to the auditing procedures applied in the audit of the schedule of employer allocation and the schedule of OPEB amounts by employer and accordingly, we do not express an opinion or provide any assurance on them.

#### *Restriction on Use*

Our report is intended solely for the information and use of the management of the Commonwealth of Puerto Rico, and its component units and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

San Juan, Puerto Rico  
December 23, 2024

**KPMG LLP**

License Number LLP-21  
Expires December 1, 2024



DLLP21-22  
Employees' Retirement System of the  
Government of the Commonwealth of Puerto  
Rico

**COMMONWEALTH OF PUERTO RICO**

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Schedule of Employer Allocations

As of and for the year ended June 30, 2023

Agency Code	Agency Name	OPEB liability for allocation	Employer allocation percentage
various	Commonwealth of Puerto Rico - Primary Government - Excluding blended component units	\$ 521,553,090	80.66532%
	Blended component units:		
115	Corporación de Servicio Centro Médico	9,285,428	1.43612%
203	Autoridad de Edificios Públicos	6,609,132	1.02219%
209	Autoridad de Naviera de PR	59,310	0.00917%
292	Administración de Seguros de Salud	265,927	0.04113%
512	Autoridad Financiamiento Infraestructura (AFI)	62,339	0.00964%
514	Junta de Retiro	<u>5,223,415</u>	<u>0.80787%</u>
		543,058,641	83.99145%
	Discretely presented component units:		
163	Fondo del Seguro del Estado	18,446,341	2.85298%
196	Instituto de Cultura Puertorriqueña	1,836,954	0.28411%
201	Autoridad de Acueductos y Alcantarillados	30,196,059	4.67023%
205	Autoridad Metropolitana de Autobuses	4,958,671	0.76693%
206	Autoridad de los Puertos	7,675,490	1.18712%
207	Autoridad de Tierras de P.R.	997,567	0.15429%
208	Autoridad de Carreteras	13,711,606	2.12069%
210	Autoridad para el Manejo de los Desperdicios Sólidos	367,381	0.05682%
211	Administración de Terrenos	811,087	0.12545%
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	287,676	0.04449%
214	Administración de Compensaciones de Accidentes de Auto	3,501,581	0.54157%
217	Corporación de las Artes Musicales	209,011	0.03233%
219	Banco Gubernamental de Fomento	1,859,806	0.28764%
219a	de Control Ambiental (AFICA)	11,625	0.00180%
219c	Sub-Fondo Desarrollo Turismo (TDF)	—	0.00000%
222	Compañía de Fomento Industrial (PRIDCO)	4,250,606	0.65741%
223	Compañía de Desarrollo Coop. de P.R.	10,473	0.00162%
224	Compañía de Turismo	2,112,751	0.32677%
227	Corporación del Centro Cardiovascular	551,527	0.08530%
228	Corp. Sup. Y Seg. Coop. (COSSEC)	168,061	0.02599%
229	Corporación Azucarera de PR (Land Authority)	1,226,447	0.18969%
235	Autoridad de Conservación y Desarrollo de Culebra	20,682	0.00320%
241	Administración de Servicios y Desarrollo Agropecuario	7,209,614	1.11507%
245	Banco de Desarrollo Economico (EDB)	426,764	0.06600%
249	Corporación para la Difusión Pública	612,296	0.09470%
270	Corporación de Seguros Agrícolas	48,443	0.00749%
271	Fideicomiso Institucional de la Guardia Nacional	18,383	0.00284%
272	Escuela de Artes Plásticas	146,111	0.02260%
293	Consejo de Educación Superior	116,223	0.01798%
295	Corporación Conservatorio de Música	140,235	0.02169%
502	Aut de Transporte Marítimo	398,392	0.06162%
511	Autoridad Financiamiento Vivienda (AFV)	<u>1,177,682</u>	<u>0.18214%</u>
	Total	<u>\$ 646,564,186</u>	<u>100.00000%</u>

See accompanying notes to schedule of employer allocations and schedule of OPEB amounts by employer.

**COMMONWEALTH OF PUERTO RICO**

'Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Schedule of OPEB Amounts by Employer

As of and for the year ended June 30, 2023

Agency Code	Agency Name	Total OPEB liability	OPEB expense (benefit)		
			Proportionate share of OPEB expense	Net amortization from changes in proportion	Total OPEB expense (benefit)
various	Commonwealth of Puerto Rico - Primary Government - Excluding blended component units	\$ 521,553,090	11,131,727	(495,637)	10,636,090
115	Corporación de Servicio Centro Médico	9,285,428	198,183	169,924	368,107
203	Autoridad de Edificios Públicos	6,609,132	141,062	(48,065)	92,997
209	Autoridad de Naviera de PR	59,310	1,266	257	1,523
292	Administración de Seguros de Salud	265,927	5,676	(20,929)	(15,253)
512	Autoridad Financiamiento Infraestructura (AFI)	62,339	1,331	(1,339)	(8)
514	Junta de Retiro	5,223,415	111,486	(2,922)	108,564
	Subtotal for the Commonwealth of Puerto Rico - Primary Government	543,058,641	11,590,731	(398,711)	11,192,020
	Discretely presented component units:				
163	Fondo del Seguro del Estado	18,446,341	393,708	246,740	640,448
196	Instituto de Cultura Puertorriqueña	1,836,954	39,207	(30,634)	8,573
201	Autoridad de Acueductos y Alcantarillados	30,196,059	644,487	416,509	1,060,996
205	Autoridad Metropolitana de Autobuses	4,958,671	105,835	(49,197)	56,638
206	Autoridad de los Puertos	7,675,490	163,821	(35,344)	128,477
207	Autoridad de Tierras de P.R.	997,567	21,291	(8,227)	13,064
208	Autoridad de Carreteras	13,711,606	292,653	(70,350)	222,303
210	Autoridad para el Manejo de los Desperdicios Sólidos	367,381	7,841	(573)	7,268
211	Administración de Terrenos	811,087	17,311	(8,908)	8,403
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	287,676	6,140	(23,045)	(16,905)
214	Administración de Compensaciones de Accidentes de Auto	3,501,581	74,736	55,161	129,897
217	Corporación de las Artes Musicales	209,011	4,461	2,103	6,564
219	Banco Gubernamental de Fomento	1,859,806	39,695	(13,002)	26,693
219a	y de Control Ambiental (AFICA)	11,625	248	460	708
219c	Sub-Fondo Desarrollo Turismo (TDF)	—	—	(3,843)	(3,843)
222	Compañía de Fomento Industrial (PRIDCO)	4,250,606	90,722	45,739	136,461
223	Compañía de Desarrollo Coop. de P.R.	10,473	224	1,697	1,921
224	Compañía de Turismo	2,112,751	45,093	(66,876)	(21,783)
227	Corporación del Centro Cardiovascular	551,527	11,771	3,544	15,315
228	Corp. Sup. Y Seg. Coop. (COSSEC)	168,061	3,587	1,133	4,720
229	Corporación Azucarera de PR (Land Authority)	1,226,447	26,177	39,294	65,471
235	Autoridad de Conservación y Desarrollo de Culebra	20,682	441	(109)	332
241	Administración de Servicios y Desarrollo Agropecuario	7,209,614	153,878	(119,978)	33,900
245	Banco de Desarrollo Económico (EDB)	426,764	9,109	4,203	13,312
249	Corporación para la Difusión Pública	612,296	13,068	(6,453)	6,615
270	Corporación de Seguros Agrícolas	48,443	1,034	1,813	2,847
271	Fideicomiso Institucional de la Guardia Nacional	18,383	392	(1,259)	(867)
272	Escuela de Artes Plásticas	146,111	3,119	12,376	15,495
293	Consejo de Educación Superior	116,223	2,481	(2,557)	(76)
295	Corporación Conservatorio de Música	140,235	2,993	(12,434)	(9,441)
502	Aut de Transporte Marítimo	398,392	8,503	(12,384)	(3,881)
511	Autoridad Financiamiento Vivienda (AFV)	1,177,682	25,136	33,112	58,248
	Total	\$ 646,564,186	13,799,893	—	13,799,893

See accompanying notes to schedule of employer allocations and schedule of OPEB amounts by employer.

## COMMONWEALTH OF PUERTO RICO

### Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico for Retired Participants of the Employees' Retirement System

#### Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer

June 30, 2023

#### **(1) Plan Description**

The Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico (the Commonwealth) for Retired Participants of the Employees' Retirement System (the Plan) is an unfunded, defined benefit other postemployment healthcare benefit plan (OPEB). The Plan is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB Statement No. 75). Under the guidance of GASB Statement No. 75, the Commonwealth and its component units are considered to be one employer and are classified for financial reporting purposes as a single employer defined benefit OPEB plan. Therefore, the accompanying schedule of employer allocations and the schedule of OPEB amounts by employer (collectively, the Schedules) present the OPEB amounts attributable to the Commonwealth reporting entity (i.e., the Commonwealth and its component units).

The Plan covers a payment of up to \$100 per month to the eligible medical insurance plan selected by each member provided that the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3). The Plan is financed by the Commonwealth through legislative appropriations. There is no contribution requirement from the plan members during active employment. The retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. Plan members were eligible for benefits upon reaching the applicable retirement age. Act No. 3 of 2013 eliminated this healthcare benefit to the Plan members that retired after June 30, 2013.

#### **(2) Basis of Presentation**

The Schedules present amounts that are considered elements of the financial statements of the Commonwealth or its component units. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Commonwealth or its component units.

The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Commonwealth to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

#### **(3) Allocation Methodology**

GASB Statement No. 75 requires that the primary government and its component units that provide OPEB benefits through the same defined benefit OPEB plan to recognize their proportionate share of the total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit). The proportionate share to is based on the ratio of the total OPEB liability determined directly for each agency based on each agency's members to the total OPEB liability for all Central Government members as of the measurement date. Agency allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by agency may result in immaterial differences.

## COMMONWEALTH OF PUERTO RICO

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer

June 30, 2023

### (4) Total OPEB Liability and Actuarial Information

The total OPEB liability was approximately \$647 million as of June 30, 2023. The total OPEB liability as of June 30, 2023, was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023 (measurement date). The actuarial valuation used the following actuarial assumptions applied to all periods in the measurement period.

#### (a) Actuarial Assumptions

##### Discount Rate

The discount rate for June 30, 2023, was 3.65%. This represents the municipal bond return rate as chosen by the Commonwealth. The source is the Bond Buyer General Obligation (GO) 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

##### Mortality

###### *Post-retirement Mortality*

Rates which vary by gender are assumed for healthy retirees and beneficiaries based on a study of the Plan's experience from 2013 to 2018 and updated expectations regarding future mortality improvement. The PubG-2010 healthy retiree rates, adjusted by 100% for males and 110% for females, projected using MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.

###### *Post-retirement Disabled Mortality*

Rates which vary by gender are assumed for disabled retirees based on a study of the Plan's experience from 2013 to 2018 and updated expectations regarding future mortality improvement. The PubG-2010 disabled retiree rates, adjusted by 80% for males and 100% for females. The base rates are projected using Mortality Improvement Scale MP-2021 on a generational basis. As a generational table, it reflects mortality improvements both before and after the measurement date.



**COMMONWEALTH OF PUERTO RICO**

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer

June 30, 2023

**(b) Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Plan at June 30, 2023 calculated using the discount rate of 3.65%, as well as the Plan's total OPEB liability if it were calculated using the discount rate of 1-percentage point lower (2.65%) or 1-percentage point higher (4.65%) than the current rate:

	<b>1% decrease</b>	<b>Current</b>	<b>1% increase</b>
	<b>2.65%</b>	<b>discount rate</b>	<b>4.65%</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total OPEB Liability	\$ 702,008,265	646,564,186	598,730,535

**(5) Deferred Outflows of Resources and Deferred Inflows of Resources**

Because all participants are inactive, there are no deferred outflows or inflows of resources as changes in actuarial assumptions, economic or demographic gains and losses, and changes in proportionate share are recognized immediately during the measurement year.

**(6) OPEB Expense**

The components of OPEB expense for the year ending June 30, 2023 are as follows:

	<u><b>Amount</b></u>
Interest on total OPEB liability	\$ 23,521,779
Effect on economic/demographics gains and losses	(4,023,274)
Effect of assumptions changes or inputs	<u>(5,698,612)</u>
OPEB expense	<u>\$ 13,799,893</u>

**COMMONWEALTH OF PUERTO RICO**  
Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System  
Supplemental Schedule of Employer OPEB Payments (Unaudited)  
June 30, 2023

Agency Code	Agency Name	Employer OPEB Payments
various	Central Government - other agencies	\$ 45,375,334
101	Senado de Puerto Rico	139,242
103	Cámara de Representantes de P.R.	110,600
114	Oficina del Contralor	157,900
115	Corporación de Servicio Centro Médico	1,083,902
123	Comisión Seguridad en el Tránsito	8,500
135	Departamento de Hacienda	1,678,942
135a	Lotería Tradicional	142,600
135b	Lotería Electronica (Lotto)	400
163	Fondo del Seguro del Estado	1,980,900
168	Departamento de la Vivienda	457,000
176	Departamento del Trabajo y Recursos Humanos	1,432,692
196	Instituto de Cultura Puertorriqueña	166,300
201	Autoridad de Acueductos y Alcantarillados	3,435,865
203	Autoridad de Edificios Públicos	660,300
205	Autoridad Metropolitana de Autobuses	560,600
206	Autoridad de los Puertos	679,504
207	Autoridad de Tierras de P.R.	113,100
208	Autoridad de Carreteras	1,185,400
209	Autoridad de Naviera de PR	4,900
210	Autoridad para el Manejo de los Desperdicios Sólidos	9,700
211	Administración de Terrenos	69,900
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	7,600
214	Administración de Compensaciones de Accidentes de Auto	385,700
217	Corporación de las Artes Musicales	16,100
219	Banco Gubernamental de Fomento	138,100
	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de	
219a	Control Ambiental (AFICA)	1,200
219c	Sub-Fondo Desarrollo Turismo (TDF)	-
221	Corporación para el Desarrollo de Comercios y Exportaciones	101,700
222	Compañía de Fomento Industrial (PRIDCO)	426,100
223	Compañía de Desarrollo Coop. de P.R.	2,600
224	Compañía de Turismo	164,062
227	Corporación del Centro Cardiovascular	54,400
228	Crop. Sup. Y Seg. Coop. (COSSEC)	11,800
229	Corporación Azucarera de PR (Land Authority)	166,156
235	Autoridad de Conservación y Desarrollo de Culebra	1,200
237	Departamento de Desarrollo Económico	24,400
241	Administración de Servicios y Desarrollo Agropecuario	535,200
242	Oficina de Etica Gubernamental	17,100
243	Instituto de Ciencias Forenses	58,800
245	Banco de Desarrollo Economico (EDB)	33,724
249	Corporación para la Difusión Pública	35,800
262	Oficina de Preservación Histórica (ICP)	4,900
264	Oficina de Servicios Legislativos	32,700
265	Superintendencia del Capitolio	27,300
266	Administración de Vivienda Pública	109,800
270	Corporación de Seguros Agrícolas	4,800
271	Fideicomiso Institucional de la Guardia Nacional	-
272	Escuela de Artes Plásticas	10,500
292	Administración de Seguros de Salud	11,400
293	Consejo de Educación Superior	4,600
295	Corporación Conservatorio de Música	12,900
296	Junta de Gobierno Servicio 911	3,600
409	Administración de Rehabilitación Vocacional	413,800
432	Oficina de Int. y Eficiencia Gubernamental	-
502	Aut de Transporte Marítimo	13,600
511	Administracion Financiamiento Vivienda (AFV)	113,300
512	Administracion Financiamiento Infraestructura (AFI)	2,400
514	Junta de Retiro	438,116
	Total Employer OPEB Payments	<u>\$ 62,839,039</u>

See accompanying independent auditors' report and notes to supplemental schedules.

**COMMONWEALTH OF PUERTO RICO**

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Supplemental Schedule of Intra-entity Allocations

Primary Government - Excluding Blended Component Units (Unaudited)

June 30, 2023

Agency Code	Agency Name	OPEB Liability for Allocation	Employer allocation percentage
	Commonwealth of Puerto Rico - Primary Government - Excluding blended component units - other agencies	\$ 470,875,491	72.8273%
various			
101	Senado de Puerto Rico	1,075,594	0.1664%
103	Cámara de Representantes de P.R.	896,685	0.1387%
114	Oficina del Contralor	1,518,112	0.2348%
123	Comisión Seguridad en el Tránsito	104,515	0.0162%
135	Departamento de Hacienda	20,211,133	3.1259%
135a	Lotería Tradicional	1,517,053	0.2346%
135b	Lotería Electronica (Lotto)	52,908	0.0082%
168	Departamento de la Vivienda	4,464,634	0.6905%
176	Departamento del Trabajo y Recursos Humanos	11,941,441	1.8469%
221	Corporacion para Desarrollo de Comercios y Exportaciones	1,054,115	0.1630%
237	Departamento de Desarrollo Económico	485,377	0.0751%
242	Oficina de Etica Gubernamental	257,892	0.0399%
243	Instituto de Ciencias Forenses	871,098	0.1347%
262	Oficina de Preservación Histórica (ICP)	125,694	0.0194%
264	Oficina de Servicios Legislativos	309,877	0.0479%
265	Superintendencia del Capitolio	243,657	0.0377%
266	Administración de Vivienda Pública	1,030,540	0.1594%
296	Junta de Gobierno Servicio 911	79,547	0.0123%
409	Administración de Rehabilitación Vocacional	4,420,479	0.6837%
432	Oficina de Int. y Eficiencia Gubernamental	17,248	0.0027%
	Total Commonwealth of Puerto Rico - Primary Government - Excluding blended component units	<u>\$ 521,553,090</u>	<u>80.66532%</u>

See accompanying notes to supplemental schedules and independent auditors' report.

**COMMONWEALTH OF PUERTO RICO**

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Supplemental Schedule of Intra-entity OPEB Amounts

Primary Government - Excluding Blended Component Units (Unaudited)

June 30, 2023

Agency Code	Agency Name	Total OPEB liability as of June 30, 2023	Year ended June 30, 2023		
			Proportionate share of OPEB expense	Net amortization from changes in proportion	Total OPEB expense (benefit)
	Commonwealth of Puerto Rico - Primary Government -				
various	Excluding blended component units - other agencies	\$ 470,875,491	10,050,094	(832,867)	9,217,227
101	Senado de Puerto Rico	1,075,594	22,957	(17,093)	5,864
103	Cámara de Representantes de P.R.	896,685	19,138	(15,373)	3,765
114	Oficina del Contralor	1,518,112	32,402	(13,238)	19,164
123	Comisión Seguridad en el Tránsito	104,515	2,231	2,084	4,315
135	Departamento de Hacienda	20,211,133	431,375	62,619	493,994
135a	Lotería Tradicional	1,517,053	32,379	(3,559)	28,820
135b	Lotería Electronica (Lotto)	52,908	1,129	(3,072)	(1,943)
168	Departamento de la Vivienda	4,464,634	95,291	53,230	148,521
221	Corporacion para Desarrollo de Comercios y Exportaciones	1,054,115	22,498	29,438	51,936
176	Departamento del Trabajo y Recursos Humanos	11,941,441	254,871	211,831	466,702
237	Departamento de Desarrollo Económico	485,377	10,360	11,192	21,552
242	Oficina de Etica Gubernamental	257,892	5,504	184	5,688
243	Instituto de Ciencias Forenses	871,098	18,592	(12,791)	5,801
262	Oficina de Preservación Histórica (ICP)	125,694	2,683	(2,542)	141
264	Oficina de Servicios Legislativos	309,877	6,614	7,983	14,597
265	Superintendencia del Capitolio	243,657	5,200	20,517	25,717
266	Administración de Vivienda Pública	1,030,540	21,995	8,364	30,359
296	Junta de Gobierno Servicio 911	79,547	1,698	(1,025)	673
409	Administración de Rehabilitación Vocacional	4,420,479	94,348	(643)	93,705
432	Oficina de Int. y Eficiencia Gubernamental	17,248	368	(876)	(508)
	Total Commonwealth of Puerto Rico - Primary Government -				
	Excluding blended component units	\$ 521,553,090	11,131,727	(495,637)	10,636,090

See accompanying notes to supplemental schedules and independent auditors' report.

**COMMONWEALTH OF PUERTO RICO**

Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico  
for Retired Participants of the Employees' Retirement System

Notes to Supplemental Schedules of Employer Benefit Payments, Intra-entity Allocation Amounts,  
and Intra-entity OPEB Amounts

Primary Government – Excluding Blended Component Units

June 30, 2023

The accompanying supplemental schedules of employer benefit payments, intra-entity allocations, and intra-entity OPEB amounts are provided to assist in allocating the OPEB amounts that will be reported by the Primary Government of the Commonwealth of Puerto Rico with respect to its agencies and departments. For this purpose, the employer allocation percentage presented in the accompanying supplemental schedules of intra-entity allocations, and that have been applied to the amounts presented in the accompanying supplemental schedules of intra-entity OPEB amounts are based on the ratio of the total OPEB liability for all Central Government members as of the measurement date.