



**COMMONWEALTH OF PUERTO RICO**

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

Schedules of Employer Allocations and Schedules of  
OPEB Amounts by Employer

June 30, 2017 and 2016

(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:

We have audited the accompanying schedules 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) for the years ended June 30, 2017 and 2016, and the related notes. We have also audited the total for all entities for the columns titled total OPEB liability and total OPEB expense (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, 2017, and the column titled total OPEB liability included in the accompanying schedule of OPEB amounts by employer of the Plan as of June 30, 2016, and the related notes.

### **Management's Responsibility for the Schedules**

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes 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' Responsibility**

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer 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 entity'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 schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer.

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

**Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and total OPEB liability and total OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2017, and the employer allocations and total OPEB liability for the total of all participating entities as of and for the year ended June 30, 2016, in accordance with U.S. generally accepted accounting principles.

**Other Matter**

The supplemental schedules of intra-entity allocations – primary government – excluding blended component units and intra-entity OPEB amounts – primary government – excluding blended component units on pages 8 and 9 have not been subject to the auditing procedures applied in the audit of the schedules of employer allocations and the schedules 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 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.

KPMG LLP

San Juan, Puerto Rico  
December 17, 2020

Stamp No. E419751 of the Puerto Rico  
Society of Certified Public Accountants  
was affixed to the record copy of this report.

**COMMONWEALTH OF PUERTO RICO**  
**Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico**  
**for Retired Participants of the Employees' Retirement System**  
Schedules of Employer Allocations  
As of and for the years ended June 30, 2017 and June 30, 2016

Agency Code	Agency Name	2017		2016	
		Actual Employer Benefit Payments	Proportionate Share	Actual Employer Benefit Payments	Proportionate Share
various	Primary Government- Excluding blended component units	\$ 63,021,217	81.70681%	\$ 65,779,958	82.43294%
115	Corporación de Servicio Centro Médico	1,289,361	1.67165%	1,292,018	1.61911%
163	Fondo del Seguro del Estado	2,213,275	2.86950%	2,031,368	2.54563%
196	Instituto de Cultura Puertorriqueña	194,910	0.25270%	199,550	0.25007%
201	Autoridad de Acueductos y Alcantarillados	4,043,735	5.24269%	4,046,350	5.07073%
203	Autoridad de Edificios Públicos	789,139	1.02311%	793,707	0.99464%
205	Autoridad Metropolitana de Autobuses	761,686	0.98752%	798,504	1.00065%
206	Autoridad de los Puertos	684,205	0.88707%	684,792	0.85816%
207	Autoridad de Tierras de P.R.	138,922	0.18011%	146,304	0.18334%
208	Autoridad de Carreteras	1,415,439	1.83511%	1,435,707	1.79917%
209	Autoridad de Naviera de PR	10,731	0.01391%	9,700	0.01216%
210	Autoridad para el Manejo de los Desperdicios Sólidos	13,180	0.01709%	12,700	0.01592%
211	Administración de Terrenos	88,200	0.11435%	88,778	0.11125%
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	10,790	0.01399%	10,200	0.01278%
214	Administración de Compensaciones de Accidentes de Auto	384,125	0.49802%	364,901	0.45728%
217	Corporación de las Artes Musicales	19,779	0.02564%	20,276	0.02541%
219	Banco Gubernamental de Fomento	112,791	0.14623%	113,767	0.14257%
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	1,200	0.00156%	1,200	0.00150%
219c	Sub-Fondo Desarrollo Turismo (TDF)	1,100	0.00143%	1,200	0.00150%
221	Corporación para el Desarrollo de Comercios y Exportaciones	109,668	0.14218%	103,335	0.12950%
222	Compañía de Fomento Industrial (PRIDCO)	480,029	0.62236%	477,228	0.59804%
223	Compañía de Desarrollo Coop. de P.R.	2,400	0.00311%	2,500	0.00313%
224	Compañía de Turismo	200,460	0.25990%	199,344	0.24981%
227	Corporación del Centro Cardiovascular	61,001	0.07909%	59,814	0.07496%
228	Crop. Sup. Y Seg. Coop. (COSSEC)	13,171	0.01708%	11,094	0.01390%
229	Corporación Azucarera de PR (Land Authority)	206,484	0.26771%	215,570	0.27015%
235	Autoridad de Conservación y Desarrollo de Culebra	1,200	0.00156%	1,200	0.00150%
241	Administración de Servicios y Desarrollo Agropecuario	584,435	0.75772%	625,671	0.78407%
245	Banco de Desarrollo Economico (EDB)	41,108	0.05330%	41,484	0.05199%
249	Corporación para la Difusión Pública	45,812	0.05939%	45,978	0.05762%
270	Corporación de Seguros Agrícolas	4,690	0.00608%	4,800	0.00602%
272	Escuela de Artes Plásticas	12,940	0.01678%	13,700	0.01717%
292	Administración de Seguros de Salud	11,340	0.01470%	9,978	0.01250%
293	Consejo de Educación Superior	3,600	0.00467%	3,000	0.00376%
295	Corporación Conservatorio de Música	19,174	0.02486%	20,878	0.02616%
413	Corporación para el Desarrollo del Cine de P.R.	2,400	0.00311%	3,400	0.00426%
502	Aut de Transporte Marítimo	13,024	0.01689%	10,700	0.01341%
507	Comisión Energía de PR	1,200	0.00156%	1,200	0.00150%
511	Administracion Financiamiento Vivienda (AFV)	122,997	0.15946%	116,298	0.14574%
	<b>Total</b>	<b>\$ 77,130,918</b>	<b>100.00000%</b>	<b>\$ 79,798,152</b>	<b>100.00000%</b>

**COMMONWEALTH OF PUERTO RICO**  
**Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico**  
**for Retired Participants of the Employees' Retirement System**  
Schedules of OPEB Amounts by Employer  
As of and for the years ended June 30, 2017 and 2016

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2016	Total OPEB Liability as of June 30, 2017	Year ended June 30, 2017		
				Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
various	Primary Government- Excluding blended component units	\$ 976,931,223	752,125,478	(153,179,139)	(8,605,389)	(161,784,528)
115	Corporación de Servicio Centro Médico	19,188,409	15,387,854	(3,133,916)	622,722	(2,511,194)
163	Fondo del Seguro del Estado	30,168,867	26,414,287	(5,379,578)	3,838,273	(1,541,305)
196	Instituto de Cultura Puertorriqueña	2,963,617	2,326,150	(473,747)	31,190	(442,557)
201	Autoridad de Acueductos y Alcantarillados	60,094,378	48,259,876	(9,828,687)	2,037,920	(7,790,767)
203	Autoridad de Edificios Públicos	11,787,742	9,417,964	(1,918,078)	337,439	(1,580,639)
205	Autoridad Metropolitana de Autobuses	11,858,984	9,090,327	(1,851,351)	(155,620)	(2,006,971)
206	Autoridad de los Puertos	10,170,190	8,165,631	(1,663,026)	342,672	(1,320,354)
207	Autoridad de Tierras de P.R.	2,172,834	1,657,962	(337,663)	(38,287)	(375,950)
208	Autoridad de Carreteras	21,322,406	16,892,529	(3,440,361)	425,923	(3,014,438)
209	Autoridad de Naviera de PR	144,060	128,069	(26,083)	20,823	(5,260)
210	Autoridad para el Manejo de los Desperdicios Sólidos	188,614	157,296	(32,035)	13,898	(18,137)
211	Administración de Terrenos	1,318,487	1,052,621	(214,379)	36,713	(177,666)
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	151,485	128,773	(26,226)	14,304	(11,922)
214	Administración de Compensaciones de Accidentes de Auto	5,419,328	4,584,332	(933,653)	482,782	(450,871)
217	Corporación de las Artes Musicales	301,129	236,052	(48,075)	2,777	(45,298)
219	Banco Gubernamental de Fomento	1,689,611	1,346,102	(274,149)	43,431	(230,718)
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	17,822	14,321	(2,917)	616	(2,301)
219c	Sub-Fondo Desarrollo Turismo (TDF)	17,822	13,128	(2,674)	(920)	(3,594)
221	Corporación para el Desarrollo de Comercios y Exportaciones	1,534,680	1,308,831	(266,559)	150,377	(116,182)
222	Compañía de Fomento Industrial (PRIDCO)	7,087,553	5,728,897	(1,166,757)	288,129	(878,628)
223	Compañía de Desarrollo Coop. de P.R.	37,129	28,643	(5,833)	(253)	(6,086)
224	Compañía de Turismo	2,960,558	2,392,386	(487,237)	119,525	(367,712)
227	Corporación del Centro Cardiovascular	888,328	728,015	(148,269)	48,957	(99,312)
228	Crop. Sup. Y Seg. Coop. (COSSEC)	164,763	157,189	(32,013)	37,610	5,597
229	Corporación Azucarera de PR (Land Authority)	3,201,538	2,464,279	(501,879)	(28,896)	(530,775)
235	Autoridad de Conservación y Desarrollo de Culebra	17,822	14,321	(2,917)	616	(2,301)
241	Administración de Servicios y Desarrollo Agropecuario	9,292,155	6,974,928	(1,420,526)	(312,266)	(1,732,792)
245	Banco de Desarrollo Economico (EDB)	616,100	490,603	(99,917)	15,528	(84,389)
249	Corporación para la Difusión Pública	682,842	546,742	(111,350)	21,063	(90,287)
270	Corporación de Seguros Agrícolas	71,287	55,973	(11,399)	775	(10,624)
272	Escuela de Artes Plásticas	203,466	154,432	(31,452)	(4,642)	(36,094)
292	Administración de Seguros de Salud	148,188	135,337	(27,563)	26,052	(1,511)
293	Consejo de Educación Superior	44,555	42,964	(8,750)	10,759	2,009
295	Corporación Conservatorio de Música	310,070	228,832	(46,604)	(15,460)	(62,064)
413	Corporación para el Desarrollo del Cine de P.R.	50,495	28,643	(5,833)	(13,619)	(19,452)
502	Aut de Transporte Marítimo	158,911	155,435	(31,656)	41,204	9,548
507	Comisión Energía de PR	17,822	14,321	(2,917)	616	(2,301)
511	Administracion Financiamiento Vivienda (AFV)	1,727,200	1,467,905	(298,956)	162,658	(136,298)
Total		\$ 1,185,122,470	920,517,428	(187,474,124)	0	(187,474,124)

## COMMONWEALTH OF PUERTO RICO

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

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

June 30, 2017 and 2016

#### (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, multi-employer 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 the Postemployment Benefits Other Than Pensions* (GASB Statement No. 75). Therefore, the schedules of employer allocations and the schedules of OPEB amounts by employer (collectively, the Schedules) present the OPEB amounts attributable to the Commonwealth reporting entity and exclude the OPEB amounts of other participating employers that are not included in the Commonwealth reporting entity.

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. However, the Commonwealth claims reimbursement from each employer on a monthly basis for the corresponding amount of the OPEB payments made by the Commonwealth in relation to the retirees associated with each employer. 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 pension benefits 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 of employer allocations and the schedules of OPEB amounts by employer (collectively, 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 participating employers to recognize their proportionate share of the collective total OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the schedule of employer allocations and applied to amounts presented in the schedule of OPEB amounts by employer are based on the ratio of each agency's actual benefit payments to the total actual benefit payments paid during the year ending on the measurement date. Employer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer 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 Schedules of Employer Allocations and Schedules of OPEB Amounts by Employer

June 30, 2017 and 2016

**(4) Collective Total OPEB Liability and Actuarial Information**

The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total OPEB liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2016. 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, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Commonwealth. The source is the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

***Mortality***

***Pre-retirement Mortality***

For general employees not covered under Act No. 127, RP-2014 Employee Mortality Rates for males and females adjusted to reflect Mortality Improvement Scale MP-2017 from the 2006 base year and projected forward using MP-2017 on a generational basis. For members covered under Act No. 127, RP-2014 Employee Mortality Rates are assumed with blue collar adjustments for males and adjusted to reflect Mortality Improvement Scale MP-2017 from the 2006 base year and projected forward using MP-2017 on a generational basis. As generational tables, they reflect mortality improvements both before and after the measurement date.

***Post-retirement Healthy Mortality***

Rates which vary by gender are assumed for healthy retirees and beneficiaries based on a study of the Plan's experience from 2007 to 2012 and updated expectations regarding future mortality improvement. The 2010 base rates are equal to 92% of the rates from the UP-1994 Mortality Table for Males and 95% of the rates from the UP-1994 Mortality Table for Females, both projected from 1994 to 2010 using Scale AA. The base rates are projected using Mortality Improvement Scale MP-2017 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 2007 to 2012 and updated expectations regarding future mortality improvement. The 2010 base rates are equal to 105% of the rates from the UP-1994 Mortality Table for Males and 115% of the rates from the UP-1994 Mortality Table for Females. The base rates are projected using Mortality Improvement Scale MP-2017 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 Schedules of Employer Allocations and Schedules of OPEB Amounts by Employer

June 30, 2017 and 2016

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

The following presents the collective total OPEB liability of the Plan at June 30, 2017 calculated using the discount rate of 3.58%, as well as the Plan's total OPEB liability if it were calculated using the discount rate of 1-percentage point lower (2.58%) or 1-percentage point higher (4.58%) than the current rate:

	<b>1% Decrease 2.58%</b>	<b>Current Discount Rate 3.58%</b>	<b>1% Increase 4.58%</b>
Total OPEB liability as of June 30, 2017	\$ 1,013,673,958	920,517,428	841,862,264

**(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 years ending June 30, 2017 is as follows:

	<b>Amount</b>
Interest on total OPEB liability	\$ 32,684,596
Effect of economic/demographic gains and losses	(12,196,059)
Effect of assumptions changes or inputs	(207,962,661)
	\$ (187,474,124)

**COMMONWEALTH OF PUERTO RICO**  
**Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico**  
**for Retired Participants of the Employees' Retirement System**  
Supplemental Schedules of Intra-entity Allocations – Primary Government – Excluding Blended Component Units (Unaudited)  
For the years ended June 30, 2017 and 2016

Agency Code	Agency Name	2017		2016	
		Actual Employer Benefit Payments	Proportionate Share	Actual Employer Benefit Payments	Proportionate Share
various	Central Government - other agencies	\$ 59,577,224	77.24169%	\$ 62,283,689	78.05154%
101	Senado de Puerto Rico	201,740	0.26155%	216,368	0.27114%
103	Cámara de Representantes de P.R.	143,513	0.18606%	152,655	0.19130%
114	Oficina del Contralor	175,220	0.22717%	179,768	0.22528%
135	Departamento de Hacienda	1,835,898	2.38024%	1,840,939	2.30700%
135a	Loteria Tradicional	151,954	0.19701%	152,372	0.19095%
135b	Loteria Electronica (Lotto)	889	0.00115%	891	0.00112%
168	Departamento de la Vivienda	539,593	0.69958%	558,456	0.69984%
242	Oficina de Etica Gubernamental	19,528	0.02532%	20,310	0.02545%
243	Instituto de Ciencias Forenses	59,953	0.07773%	56,735	0.07110%
250	Oficina del Panel del Fiscal Especial Independiente	1,200	0.00156%	1,200	0.00150%
262	Oficina de Preservación Histórica (ICP)	6,000	0.00778%	6,000	0.00752%
264	Oficina de Servicios Legislativos	38,602	0.05005%	37,099	0.04649%
265	Superintendencia del Capitolio	30,106	0.03903%	26,584	0.03331%
266	Administración de Vivienda Pública	124,267	0.16111%	117,220	0.14690%
296	Junta de Gobierno Servicio 911	2,840	0.00368%	2,900	0.00363%
500	Autoridad del Puerto de las Americas	112,690	0.14610%	126,772	0.15887%
	Total	\$ <u>63,021,217</u>	<u>81.70681%</u>	\$ <u>65,779,958</u>	<u>82.43294%</u>

**COMMONWEALTH OF PUERTO RICO**  
**Other Postemployment Benefit Plan of the Commonwealth of Puerto Rico**  
**for Retired Participants of the Employees' Retirement System**

Supplemental Schedules of Intra-entity OPEB Amounts – Primary Government – Excluding Blended Component Units (Unaudited)  
As of and for the years ended June 30, 2017 and 2016

		Year ended June 30, 2017				
Agency Code	Agency Name	Total OPEB Liability as of June 30, 2016	Total OPEB Liability as of June 30, 2017	Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
various	Central Government - other agencies	\$ 925,006,374	711,023,210	(144,808,180)	(9,597,757)	(154,405,937)
101	Senado de Puerto Rico	3,213,390	2,407,662	(490,348)	(113,639)	(603,987)
103	Cámara de Representantes de P.R.	2,267,156	1,712,753	(348,822)	(62,068)	(410,890)
114	Oficina del Contralor	2,669,825	2,091,160	(425,889)	22,444	(403,445)
135	Departamento de Hacienda	27,340,711	21,910,489	(4,462,327)	868,003	(3,594,324)
135a	Lotería Tradicional	2,262,953	1,813,492	(369,339)	71,832	(297,507)
135b	Lotería Electronica (Lotto)	13,233	10,610	(2,161)	427	(1,734)
168	Departamento de la Vivienda	8,293,911	6,439,762	(1,311,533)	(3,023)	(1,314,556)
242	Oficina de Etica Gubernamental	301,634	233,057	(47,465)	(1,585)	(49,050)
243	Instituto de Ciencias Forenses	842,600	715,508	(145,722)	78,582	(67,140)
250	Oficina del Panel del Fiscal Especial Independiente	17,822	14,321	(2,917)	616	(2,301)
262	Oficina de Preservación Histórica (ICP)	89,109	71,607	(14,584)	3,081	(11,503)
264	Oficina de Servicios Legislativos	550,976	460,695	(93,826)	42,147	(51,679)
265	Superintendencia del Capitolio	394,812	359,299	(73,176)	67,769	(5,407)
266	Administración de Vivienda Pública	1,740,893	1,483,062	(302,043)	168,479	(133,564)
296	Junta de Gobierno Servicio 911	43,069	33,894	(6,903)	568	(6,335)
500	Autoridad del Puerto de las Americas	1,882,755	1,344,897	(273,904)	(151,265)	(425,169)
	Total	<u>\$ 976,931,223</u>	<u>752,125,478</u>	<u>(153,179,139)</u>	<u>(8,605,389)</u>	<u>(161,784,528)</u>

**COMMONWEALTH OF PUERTO RICO**

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

Note to Supplemental Schedules of Intra-entity Allocations and Intra-entity OBEP Amounts – Primary  
Government – Excluding Blended Component Units

June 30, 2017 and 2016

The accompanying supplemental schedules of 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 (i.e., the Central Government, or the Primary Government, excluding blended component units). For this purpose, the proportionate share 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 benefits paid by each individual entity to the total benefits paid by the Central Government.