

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

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**PERU**

*Nomenclature*

AFP: Administradoras de Fondos de Pensiones  
CIC: Cuenta Individual de Capitalización  
CSE: Clasificación Socioeconómica  
ESSALUD: Seguro Social de Salud  
MEF: Ministerio de Economía y Finanzas  
PP: Programa Presupuestal  
PRONABEC: Programa Nacional de Becas y Crédito Educativo  
SICON: Sistema de Integración Contable de la Nación  
SIS: Seguro Integral de Salud  
SNP: Sistema Nacional de Pensiones  
SPP: Sistema Privado de Pensiones  
SBS: Superintendencia de Banca, Seguros y AFP.  
CMSA: Compulsory Medical Saving Accounts.  
GHED: Global Health Expenditure Database

*Monetary units*

Social spending is expressed in millions Perú Soles.

*General notes*

Data are provisional.

Financial year starting January 1<sup>st</sup>

*Sources:*

- Ministry of Economy and Finance (MEF) Economic Transparency Portal - Budget Execution Monitoring (Friendly Consultation) / Budget Expenditure (Monthly Update):  
<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>  
<http://apps5.mineco.gob.pe/transparencia/mensual/>
- World Bank database: <http://boost.worldbank.org/country/peru> that uses the MEF's Economic Transparency Portal.
- SICON database (National Accounting Integration System), provided by the General Directorate of Public Accounting ("Dirección General de Contabilidad Pública") of the MEF.

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

- EsSalud's Annual Report for the funeral allowance, temporary disability allowance, breastfeeding allowance and maternity allowance.
- The [OECD Health expenditure and financing Database](#) which applies the System of Health Accounts (SHA2011) methodology, is used as the source for public and private health expenditure.
- For the data on retirement, disability, survivors and funeral expenses of the Private Pension System, as well as for the Supplementary Risk Work Insurance ("Seguro Complementario de Trabajo de Riesgo") and the Workers' Life Insurance Act ("Seguro Vida Ley Trabajadores"), the source was the statistical bulletins published by the Superintendency of Banks, Insurance and by the Pension Fund Administrators (Superintendencia de Banca, Seguros (SBS) y AFP).

***Break in series:***

The National Programme for the Delivery of Non-Contributory Pension to Severely Disabled Persons in Situations of Poverty (" Programa Nacional de Entrega de la Pensión no Contributiva a Personas con Discapacidad Severa en Situación de Pobreza " - CONTIGO) was created in 2015.

In the "Training" category of ALMP, the line of the National Programme for Youth Employment - Young People to Work only has data for 2012 and 2013. As of 2014, in the official database, this programme has been included in the Budgetary Programme for Improvement of Employability and Labour Market Insertion (" Programa Presupuestal Mejoramiento de la Empleabilidad e Inserción Laboral " PROEMPLEO ") together with other labor programmes aimed at other age groups.

In the Housing category, since 2018 the programmes Family Housing Bonus (PP 059), Urban Land Generation (060) and Comprehensive Neighbourhood Improvement (PP 108) were merged into the programme Family Access to Housing and Adequate Urban Environment ("Aceso de las Familias a Vivienda y Entorno Urbano Adecuado) (PP 146). From that year onwards, the Family Housing Bonus Programme includes the product "Selection, allocation and supervision of the family housing bonus" in Programme 146, in order to continue with the comparability of the series.

In the category "Other social policy areas", the programme for Access to Markets by Rural Households with Subsistence Economies began to be implemented in 2014.

***Estimates***

Public health expenditure in 2023 has been estimated based on the rate of change in the health expenditure of the General Government and EsSalud for that year (MINSA y el SIS).

Since the SBS only publishes information on pensions for each year in three months (June, September and December), annual spending on retirement, disability, survivor pensions and

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OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

funeral expenses of the Private Pension System was estimated based on the number of beneficiaries and the average amount of the pension as of December of each year, annualized.

A major limitation of the official database is that a high proportion of expenditure (approximately 60%) corresponds to budgetary allocations that do not result in outputs (APNoP), i.e. they are not identified with a particular programme. In order to classify these items in the SOCX categories, these items were analysed by function, sub-function and project. However, since most of the expenditure corresponded to a category called "No product", the information was also disaggregated in as much detail as possible, i.e. by Activity/ Investment Action/ Project, in order to identify the most relevant items and group them in the corresponding SOCX heading.

**PERÚ**

Code	Title of the programme	Description of the programme and attached notes
<b>1.</b>	<b>OLD AGE</b>	
604.10.1.1.0.0	<b>Cash benefits</b>	
604.10.1.1.1.0	<b><i>Pension</i></b>	<p>The Peruvian Pension System has two main social protection systems that coexist in parallel and each worker can choose: one is public (National Pension System - SNP) and the other is private (Private Pension System - SPP).</p> <p>i- SNP: monetary benefit received from the age of 65, when working life ends, for having contributed 13% of the monthly salary or income to the SNP for no less than 20 years. It is administered by the Oficina de Normalización Previsional (ONP).</p> <p>ii- SPP: a system of mandatory individual accounts operated by the AFPs, it allows access to a retirement pension from the age of 65, without requiring a minimum contribution period.</p> <p>In addition, the Military-Police Pension Fund administers the funds allocated to the pension regime for military and police personnel, and it grants a pension to persons who have completed the minimum time of service required by law in the Peruvian Armed Forces or National Police.</p>
604.10.1.1.1.1	Pension obligations - Obligaciones previsionales	Mainly includes the payment of old-age, survivors' and disability pensions from the different public pension systems, since the official database does not present this information in a disaggregated way. It includes the

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

		pensions paid directly by the public entity itself, by the ONP and the Police Military Pension Fund. Likewise, it includes special merit pensions, pensions for accidents at work or to victims of terrorism and the different benefits that pensioners receive (such as bonuses, gratuities, schooling, funeral expenses, etc.).
604.10.1.1.1.2	National Solidarity Assistance meme Pension 65 - Programa Nacional de Asistencia Solidaria Pensión 65	An adult aged 65 or over in extreme poverty (not receiving a public or private pension and meeting certain requirements) receives a monetary grant of S/.250.00, for bimonthly periods (year 2018).
604.10.1.1.3.1	Reparations for victims of terrorist violence and human rights violations - Reparaciones para las víctimas de la violencia terrorista y violación de los derechos humanos	Economic benefit for the victims of the violence of terrorism in Peru from the years 1980 to 2000, whether they are direct victims or the direct relatives of missing or dead people.
604.20.1.1.1.1	Private Pension - Pensión de Jubilación privada	The retirement pension is received from the age of 65, without requiring a minimum contribution period. The amount of the benefit is calculated according to the contributions made and the profitability generated in the Individual Capitalization Account (CIC) for each member.
604.10.1.2.0.0	<b>Benefits in kind</b>	
604.10.1.2.1.0	<b><i>Residential care / Home-help services</i></b>	
604.10.1.2.1.1	Elderly access to specialized services - Acceso de personas adultas mayores a servicios especializados	It provides specialized services to older people (over 60 years old): night care centers, residential care centers, day care centers, local government Comprehensive Senior Centers (CIAM) and prevention of risk situations.
<b>2. SURVIVORS</b>		
604.20.2.1.0.0	<b>Cash benefits</b>	
604.20.2.1.1.0	<b>Pension</b>	
640.20.2.1.1.1	Private Survivor's Pension - Pensión de sobrevivencia privada	In the event of death, immediate family members (spouse or common-law wife, children under 18 years of age and/or disabled children and/or those in basic or higher education, father over 60 years of age and/or mother over 55 years of age and economic dependents of the member or disabled persons) are entitled to receive a survivor's pension.
640.20.2.1.2.0	<b>Other cash benefits</b>	
640.20.2.1.2.1	Life Insurance Law Workers - Seguro Vida Ley Trabajadores	Insurance that companies must contract on a mandatory basis for their workers, after four years of service. It covers against the risks of natural death,

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

		accidental death and total and permanent disability due to accident.
604.10.2.2.0.0	<b>Benefits in kind</b>	
604.10.2.2.1.0	<b><i>Funeral expenses</i></b>	
604.10.2.2.1.1	Funeral allowance for SIS beneficiary and funeral services - Subsidio por gasto de sepelio del beneficiario SIS y servicios funerarios	Reimbursement of funeral expenses of an insured person of the Integral Health Insurance (SIS) and covers up to a maximum amount of S/ 1000. This item also includes other minor expenses for funeral and cemetery services.
604.10.2.2.1.2	ESSALUD Funeral Benefit - Prestación por Sepelio de ESSALUD	This is the amount of money paid by Social Security to the person who is a beneficiary and provides proof that he or she has paid for funeral services for the death of an insured person. The maximum amount granted is S / . 2070. The beneficiary is the direct relative of the deceased insured, i.e. spouse or common-law husband, adult child, parent or adult sibling.
640.20.2.2.1.1	Private funeral expenses - Gastos sepelio privado	Funeral expenses of the members of the AFP system are reimbursed.
<b>3.</b>	<b>INCAPACITY-RELATED BENEFITS (Disability, Occupational injury and disease, Sickness)</b>	
604.10.3.1.0.0	<b>Cash Benefits</b>	
604.10.3.1.1.0	<b><i>Disability pensions</i></b>	
604.10.3.1.1.1	Severe Disability Pension - Pensión por discapacidad severa	The National Programme of Non-Contributory Pension for Severely Disabled People in a Situation of Poverty (" Programa Nacional de Entrega de la Pensión no Contributiva a Personas con Discapacidad Severa en Situación de Pobreza " - CONTIGO), provides a non-contributory pension of S/. 300 soles, every two months, to severely disabled people in a situation of poverty.
640.20.3.1.1.1	Private Disability Pension - Pensión de invalidez privada	The disability pension, paid by the AFP, is given in case of accident or illness, with the loss or decrease in the capacity to work in a percentage greater than or equal to 50% (the disability may be temporary or permanent).
604.10.3.1.4.0	<b><i>Paid sick leave (other sickness daily allowances)</i></b>	
604.10.3.1.4.1	Temporary Disability Allowance - Subsidio por Incapacidad temporal	Benefit paid by ESSALUD to insured persons to compensate for the economic loss derived from the inability to work, caused by the deterioration of health.
604.10.3.2.0.0	<b>Benefits in kind</b>	
604.10.3.2.3.0	<b><i>Other benefits in kind</i></b>	

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

604.10.3.2.3.1	Inclusion of children and young people with disabilities in basic and technical productive education - Inclusión de niños, niñas y jóvenes con discapacidad en la educación básica y técnico productiva	Inclusion in basic and technical-productive education of children and young people with disabilities from 0 to 29 years of age, through products designed to enable people with mild, moderate and severe disabilities to access inclusive public educational institutions with conditions for their care.
604.10.3.2.3.2	Development and integration of the handicapped person - Desarrollo e integración de la persona con discapacidad	In this category, budget allocation expenditure lines that do not result in outputs related to human capacity improvement programmes for the social and economic inclusion of persons with disabilities are summed up, as well as those that promote the development and integration of persons with disabilities in different areas.
604.20.3.2.2.0	<b>Rehabilitation services</b>	
604.20.3.2.2.1	Complementary Risk Work Insurance - Seguro Complementario de Trabajo de Riesgo	Compulsory insurance for workers in sectors considered of high risk by law. It provides health and economic benefits for high-risk work accidents and occupational diseases: it provides medical, pharmacological, hospital and surgical care; rehabilitation, prosthetic and orthopaedic devices, etc. It also grants disability pensions, survivor's pensions and burial expenses. The payment of insurance premium claims net is accounted for, i.e. payments of claims in the financial year net of cancellations.
<b>4.</b>	<b>HEALTH</b>	
604.10.4.2.0.0	<b>Benefits in Kind</b>	Information on health expenditure, both public and private, comes from the <a href="#">OECD Health expenditure and financing Database</a> .  Public health expenditure considers both Government schemes and social health insurance schemes. Voluntary private health expenditure considers voluntary health insurance schemes, financing schemes of non-profit institutions and financing schemes of enterprises.
<b>5.</b>	<b>FAMILY</b>	
604.10.5.1.0.0	<b>Cash benefits</b>	
604.10.5.1.1.0	<b>Family allocations</b>	
604.10.5.1.1.1	Breastfeeding allowance - Subsidio de lactancia	Cash benefit by ESSALUD to contribute to the care of the insured's child. The amount of the breastfeeding allowance is S/. 820 for each infant.
604.10.5.1.2.0	<b>Maternity and parental leave</b>	

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

604.10.5.1.2.1	Maternity allowance - Subsidio por maternidad	Cash payment by ESSALUD to insured members in employment, in order to compensate for the loss of earnings related to childbirth. The benefit is for 98 days (Prenatal 49 days and Postnatal 49 days) and may be extended for an additional 30 days in the case of multiple births or children with disabilities.
604.10.5.1.3.0	<b><i>Other cash benefits</i></b>	
604.10.5.1.3.1	National Programme of Direct Support to the Poorest - Programa Nacional de Apoyo Directo a los más Pobres- JUNTOS	This programme is a conditional cash transfer that aims to contribute to poverty reduction and break the intergenerational transmission of the country's extreme poverty. It is targeted at poor households with at least one pregnant woman, child, adolescent or young person between the ages of 0 and 19. It provides user families with a monetary incentive of 200 soles every two months, provided that they comply with taking their children to health centres, to school and, in the case of pregnant women, to attend prenatal check-ups.
604.10.5.2.0.0	<b>Benefits in Kind</b>	
604.10.5.2.1.0	<b><i>Early childhood education and care (ECEC)</i></b>	
604.10.5.2.1.1	Early education - Educación inicial	It constitutes the first level of the education system and includes actions that promote the development of children's capacities and skills, from birth to 6 years of age.
604.10.5.2.1.2	More Cradle and National Wawa Wasi Programme - Cuna más y Programa Nacional Wawa Wasi	The Cuna Más Programme was created in March 2012 on the basis of the previous National Wawa Wasi Programme. It seeks to improve the level of child development of children under 36 months living in poverty and extreme poverty. The Programme provides comprehensive care through the intervention modalities of Day Care (urban areas) and Family Accompaniment Services (rural areas). Its predecessor, the National Wawa Wasi Programme, was intended to promote and implement services designed to provide favourable conditions for the comprehensive development of children under 48 months, with priority given to those living in poverty and extreme poverty.
604.10.5.2.2.0	<b><i>Home help / Accommodation</i></b>	
604.10.5.2.2.1	Timely attention to children and adolescents in a state of presumed abandonment - Atención oportuna	The programme provides protection and care services for children and adolescents who are presumed to have been abandoned, including specialized care and social



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OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

	de niñas, niños y adolescentes en presunto estado de abandono	and family support; emergency intervention; care in residential care centres; programmes for street children and adolescents; and strengthening of links with the family, school and community.
604.10.5.2.3.0	<b><i>Other benefits in kind</i></b>	
604.10.5.2.3.1	Articulated Nutrition Programme - Programa articulado nutricional	The specific result of the programme is to reduce chronic malnutrition in children under five years of age, through childcare products, healthy practices, proper nutrition and breastfeeding care. All children up to 5 years of age are covered by the Articulated Nutrition Programme.
604.10.5.2.3.2	Glass of Milk Programme - Programa del Vaso de Leche	It offers a daily food ration to a population considered vulnerable, in order to raise their nutritional level. Criteria for prioritizing population groups: children aged 0-6 and pregnant women (first priority), children aged 7-13, the elderly and people with tuberculosis.
604.10.5.2.3.3	Fight against family violence - Lucha contra la violencia familiar	The specific outcome of the programme is the reduction of family violence (women, children and adolescents, the elderly), through services for the prevention of family violence and care for persons affected by acts of family violence.
604.10.5.2.3.4	School feeding programme - Programa de alimentación escolar	The Qali Warma National School Feeding Programme provides food rations to boys and girls at the initial and primary school level who attend public educational institutions. It is also for secondary level students of the indigenous peoples of the Peruvian Amazon who attend public educational institutions.
604.10.5.2.3.5	Support for families and children in situations of social vulnerability - Apoyo a familias y niños en situación de vulnerabilidad social	This category aggregates budget allocation lines that do not result in outputs and that correspond to social assistance programmes for vulnerable families.
604.10.5.2.3.6	Attention to children and adolescents in a state of vulnerability - Atención de niños y adolescentes en estado de vulnerabilidad	This category aggregates budget allocation lines that do not result in outputs and that correspond to social assistance programmes related to the social inclusion of working and street children and adolescents; care for children and adolescents at risk; and social assistance spending by the Municipal Defense of Children and Adolescents (DEMUNA).
<b>6.</b>	<b>ACTIVE LABOUR MARKET PROGRAMMES</b>	
604.10.6.0.0.0	<b>Active Labour Market Programme</b>	
604.10.6.0.1.0	<b>PES and Administration</b>	



**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

604.10.6.0.1.1	Programme for the generation of inclusive social employment - Trabaja Perú (Programa para la generación del empleo social inclusivo - Trabaja Perú)	Budget Program 0103 “Strengthening Working Conditions” seeks to resolve the problem of the high rate of people subject to the private regime with inadequate working and social security conditions, to this end it provides guidance, training and technical assistance to individuals on labor regulations and good practices. labor practices, as well as inspections of institutions in accordance with labor regulations.
604.10.6.0.2.0	<b>Training</b>	
604.10.6.0.2.1	National Youth Employment Programme - Youth at Work / Programa nacional de empleo juvenil - Jóvenes a la obra	From 2014, it is named Productive Youth. The programme seeks to facilitate young people's access to the formal labour market through job training, technical assistance for entrepreneurship and labour intermediation. It provides free labour training; facilitates access to the labour market for young people; supports youth entrepreneurship and develops skills for business generation in urban and rural areas. The programme intervenes at the national level, serving the poorest districts. It targets young people between the ages of 15 and 29 who are unemployed or living in poverty and extreme poverty, in both rural and urban areas.
604.10.6.0.2.2	Improvement of employability and labour insertion- PROEMPLOYMENT - Mejoramiento de la empleabilidad e inserción laboral- PROEMPLEO	The programme seeks to increase the level of formal labour insertion among the population between 15 and 59 years of age in conditions of poverty, extreme poverty or socio-labour vulnerability, through training to improve labour skills and labour intermediation services.
604.10.6.0.2.4	Job training activities - Actividades de capacitación laboral	In this category are aggregated budget allocations lines that do not result in outputs and that correspond to expenses related to professional training, qualification and labour reconversion.
604.10.6.0.4.0	<b>Employment Incentives</b>	
604.10.6.0.4.1	Responsible Peru Programme - Programa Perú Responsable	The National Programme for the Promotion of Corporate Social Responsibility - Responsible Peru, aims to promote Corporate Social Responsibility (CSR) generating decent employment, through: training, workshops, and technical assistance to companies and organizations to promote CSR culture; implementation of CSR projects in employment generation in favour of population in vulnerable situation; etc.
604.10.6.0.6.0	<b>Direct Job Creation</b>	

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

	Temporary Employment Program Llamkasun Peru (Programa de Empleo Laboral Llamkasun Perú)	The “Llamkasun Perú” Temporary Employment Program was created, with the objective of generating temporary employment in the population of working age from 18 years of age, in a situation of unemployment, underemployment, in poverty, extreme poverty, or facing special needs. structural or cyclical difficulties, affected by economic crises and/or in situations of emergencies or disasters, people with disabilities, and women victims of any form or context of violence, granting them in exchange an economic incentive.
<b>7.</b>	<b>UNEMPLOYMENT</b>	
604.10.7.1.0.0	<b>Cash benefits</b>	
604.10.7.1.1.0	<i>Unemployment compensation / severance pay</i>	
<b>8.</b>	<b>HOUSING</b>	
604.10.8.2.0.0	<b>Benefits in kind</b>	
604.10.8.2.1.0	<i>Housing assistance</i>	
604.10.8.2.1.1	Family Housing Benefit - Bono Familiar Habitacional	This programme seeks to increase the access of the low-income population to housing in adequate conditions. It is aimed at urban families who do not have sufficient resources to obtain or improve a single housing option of their own, whose net monthly income does not exceed, S/ 3,715 (to buy) or S/2,706 (to build or improve) soles, or who are settled in areas classified as high risk. The beneficiaries receive a voucher for the improvement, construction on their own site or acquisition of a new home.
604.10.8.2.2.0	<i>Other benefits in kind</i>	
604.10.8.2.2.1	Population's access to formalised property - Acceso de la población a la propiedad predial formalizada (COFOPRI)	It seeks to reduce the informality of urban property ownership through the formalization of urban land. Note: COFOPRI added information “central actions” because they said that this budget support the PP 58.
604.10.8.2.2.2	Generation of urban land for social housing - Generación del suelo urbano para vivienda social (PGSU)	It enables and recovers the land for social housing and its complementary services.
604.10.8.2.2.3	Comprehensive neighborhood improvement - Mejoramiento integral de barrios (PMIB)	It seeks to improve the quality of life of the population living in marginal urban areas; promoting marginal urban neighbourhoods with adequate infrastructure and equipment.

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

604.10.8.2.2.4	Family access to adequate housing and urban environment (without Family Housing Benefit) - Acceso de las familias a vivienda y entorno urbano adecuado (sin Bono Familiar Habitacional) - PMIB	It seeks to improve the conditions of adequate habitability of urban families, generating urban land for housing, construction and improvement of housing and access to infrastructure and urban equipment. This Budget Programme is the result of the fusion, in 2018, of the following programmes: Family Housing Benefit, Generation of Urban Land and Integral Improvement of Neighbourhoods. As of that year, the last two programmes are included in this line, since the first one is accounted for separately in 604.10.8.2.1.1
		Note: PMIB has information since 2019 to 2023
604.10.8.2.2.5	Programme for Integrated and Sustainable Alternative Development - PIRDAIS / Programa de desarrollo alternativo integral y sostenible - PIRDAIS	The objective is to achieve alternative, integral and sustainable development in the areas of influence of coca cultivation, aiming at the development and legal life of the families. Most of the expenditure corresponds to the formalization and titling of rural properties.
		Note: Ministry de Housing, Construction and Sanitation is not in charge of this budget program.
604.10.8.2.2.6	Our cities - Nuestras ciudades (PNC)	It seeks to achieve an efficient urban structure in cities through urban mobility projects, public spaces, urban equipment and public recreation. Priority is given to the population in intermediate cities, those located in border areas, those affected by natural phenomena, etc.
604.10.8.2.2.7	Rural habitat support - Apoyo al hábitat rural	It seeks to improve the habitat conditions of the rural population in a situation of poverty through the improvement of family homes as well as their dairy farms.
604.10.8.2.2.8	National Urban Sanitation Programme - Programa nacional de saneamiento urbano	It provides household connections to drinking water and sewerage to the urban population living in the population centres with the greatest deficit.
604.10.8.2.2.9	National Rural Sanitation Programme - Programa nacional de saneamiento rural	Its objective is to promote sufficient access of the rural population to quality and sustainable water and sanitation services. The target population is the inhabitants of rural population centers without access to water and sanitation services; prioritizing those with more than 200 and less than 2000 inhabitants.
<b>9. OTHER SOCIAL POLICY AREAS</b>		
604.10.9.2.0.0	<b>Benefits in kind</b>	
604.10.9.2.1.0	<i>Social assistance</i>	

**COUNTRY NOTE**  
**Database on Social Expenditure**

<https://www.oecd.org/en/data/datasets/social-expenditure-database-socx.html>

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

604.10.9.2.1.1	Food Supplementation Programme - Programa de complementación alimentaria	It grants a food supplement to the population in a situation of poverty or extreme poverty, as well as to vulnerable groups: girls, boys, people with tuberculosis, older adults, and people with disabilities in a situation of moral risk, abandonment, and victims of family and political violence. Modalities: care and/or subsidies for canteens; homes and shelters; food and nutrition programme for outpatients with tuberculosis and their families.
604.10.9.2.1.2	Other social assistance programmes - Otros programas de asistencia social	This category aggregates budget allocations lines that do not result in outputs of the sub-function Assistance and Social Welfare that were not accounted for in the previous classifications, with the exception of items corresponding to administrative expenses. For example, expenditure related to shelters, houses or centres for women, youth, the elderly and the vulnerable population, soup kitchens, communal premises, etc. is included.
604.10.9.2.2.0	<b><i>Other benefits in kind</i></b>	
604.10.9.2.2.1	Prevention and treatment of drug use - Prevención y tratamiento del consumo de drogas	The programme seeks to reduce drug consumption among the population aged 6 to 64 through the prevention of drug consumption and care for people with addictions.
604.10.9.2.2.2	Access of rural households with subsistence economies to local markets - Acceso de hogares rurales con economías de subsistencia a mercados locales	This programme aims at providing technical assistance to rural people in subsistence economies in order to improve their access to local markets through capacity building and improved management of rural enterprises.