

COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\) | OECD](#))
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

MEXICO

Nomenclature

CDI	Comisión Nacional para el Desarrollo de los Pueblos Indígenas (National Commission for Indigenous Communities Development)
CIMO	Programa de Calidad Integral y Modernización (Integral Quality and Modernization Programme)
CONSAR	Comisión Nacional de Sistemas de Ahorro para el Retiro (National Commission for the Pension System)
DIF	Sistema Nacional para el Desarrollo Integral de la Familia (National System for Integral Family Development)
DICONSA	Sistema de Distribuidoras Conasupo, S. A. de C. V. INCA RURAL, A. C. (DICONSA Conasupo Distribution System S. A. de C. V. INCA RURAL, A. C.)
FONHAPO	Fondo Nacional de Habitaciones Populares (National Housing Fund)
FOVIMI	Fondo de la Vivienda Militar (Military Housing Fund)
FOVISSSTE	Fondo de la Vivienda del Instituto de Seguridad y Servicios Sociales de los Trabajadores del Estado (Housing fund for staff of The State's Employees' Social Security and Social Services Institute)
IMSS	Instituto Mexicano del Seguro Social (Mexican Institute of Social Security)
INAPAM	Instituto Nacional de las Personas Adultas Mayores (National Old Age Institute)
INFONAVIT	Instituto del Fondo Nacional de la Vivienda para los Trabajadores (Housing fund for Workers)
INI	Instituto Nacional Indigenista (National Institute for Indigenous populations)
INSUS	Instituto Nacional del Suelo Sustentable (National Institute for Sustainable Land)
ISSFAM	Instituto de Seguridad Social para las Fuerzas Armadas Mexicanas (Institute of Social Security for the Mexican Armed Forces)
ISSSTE	Instituto de Seguridad y Servicios Sociales de los Trabajadores del Estado (The State's Employees' Social Security and Social Services Institute)
IVCM	Seguro de Invalidez, Vejez, Cesantía en edad avanzada y Muerte (Disability, Old age, and Survivor Insurance)
IV	Seguro de Invalidez y Vida (Disability and Survivor Insurance)

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LICONSA	Leche Industrializada Conasupo S.A. de C.V. (Liconsa, S.A. de C.V.) (Industrialized Milk. Conasupo S.A. de C.V.)
PASAF	Programa de Asistencia Social Alimentaria a Familias (Social Assistance and Food to Families Programme)
PEMEX	Petróleos Mexicanos (Mexican Petroleum Company)
PRA	Programa de Raciones Alimenticias (Food Portions Programme -School Breakfast Programme)
PROBECAT	Programa de Becas de Capacitacion a los Trabajadores Desempleados (Labour Retraining Programme)
PROCAMPO	Programa de Apoyos Directos al Campo (Subsidies to Agriculture Programme)
PROGRESA	Programa Nacional de Educación, Salud y Alimentación (National Programme of Education, Health and Feeding)
PDHO	Programa de Desarrollo Humano Oportunidades
RCV	Seguro de Retiro, Cesantía en Edad Avanzada y Vejez (Old age)
SAGARPA	Secretaría de Agricultura, Ganadería y Desarrollo Rural (Secretary of Agriculture, Cattle Raising and Rural Development)
SEBIEN	Secretaría del Bienestar (Secretary of Environment and Natural Resources)
SHCP	Secretaria de Hacienda y Crédito Público (Secretary of Treasury and Public Credit)
SEDATU	Secretaría de Desarrollo Agrario, Territorial y Urbano (Secretariay of Agrarian, Territorial and Urban Development)
SEDESOL	Secretaría de Desarrollo Social (Secretary of Social Development)
SEMARNAT	Secretaría de Medio Ambiente y Recursos Naturales (Secretary of Environment and Natural Resources)
SNE	Servicio nacional de empleo (National Employment Service)
SS	Secretaría de Salud (Secretary of Health)
STPS	Secretaría del Trabajo y Previsión Social (Secretary of Work and Social Welfare)

Monetary unit

Social spending is expressed as millions of new pesos (MXN).

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To make comparable the data reported in the SOCX figures it was adjusted as follows: up to 1992 it refers to billions of “pesos” (old pesos), starting from 1993 to 1995 it refers to millions “new pesos” and since 1996 they are millions “pesos” that have the same value to new pesos, the name was only adjusted.

The entire series presented up to 2023 is in millions of current pesos.

General notes

The information refers only to the social programs operated by the federal government, although some programs also involve state and municipal participation.

The individual country notes of the OECD tax-benefit model ([How do countries calculate tax liabilities and social benefit entitlements? | OECD](#)) provide a comprehensive description of characteristics of social programs (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

The data registered for the periods of 2017, 2018 and 2019 come mostly from the data of the public account of the federal government, except for the cases mentioned below, where the data from the documents published by the institutions were obtained or they were provided by them.

For several years in different concepts it was necessary to change the registration criteria, to make them compatible with the data published in official government media.

Secretariat estimates:

Data for the following items have been estimated based on previous trends:

- 484.10.2.1.1.1 Widow(er)s pension (IMSS) (2018-2023)
- 484.10.5.2.1.5 Childcare (pre-primary education) (2022-2023)
- 484.10.8.2.2.2 Debt mortgage granting (INFONAVIT) (2020-2023)
- 484.10.9.1.1.8 Employment Subsidy - Fiscal Expenditure Budget (before: Salary tax credit) (2020-2023)

Sources

Data collected by Ministry of Finance from various Ministries together with IMSS and the Secretary of Welfare (SEBIEN) since 2019, previously reported by Unidad de Planeación y Relaciones Internacionales de la Secretaría de Desarrollo Social (www.SEDESOL.gob.mx) except for:

- 1985 onwards** 4. Health: OECD Health Statistics ([OECD Health Statistics | OECD](#))
- 1998 onwards** 5.2.1.3 Childcare (pre-primary education): OECD Education database ([OECD Data Explorer • Full dataset - Indicators, source, destination and nature of expenditure on education](#)).
- 1985 onwards** 6. ALMP: OECD Labour Market Policy database.
- 2008 onwards** National Systema for Integral Family Development (source: Public Account 2008-2012 Secretaría de Hacienda y Crédito Público)
- 2013 onwards** Secretaría de Hacienda y Crédito Público (source: Public Account 2013-2019) y algunas cifras áreas de la administración pública federal. and some local figures from the federal public administration.

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Break in series

Background information

U.S. Social Security Administration, Social Security Programs Throughout the World
(<http://www.ssa.gov/policy/docs/progdesc/ssptw>)

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Code	Title of the programme	Description of the programme and attached notes
I. OLD AGE		
484.10.1.1.1.1	Old age pension and old age retirement (IMSS)	<p>(Pensiones de vejez y cesantía en edad avanzada). Monthly cash benefits for insured workers aged 60 and over, subject to conditions set out in the social security legislation.</p> <p>Here, only the data on the amount issued of pensions for Unemployment in old age and Old age are included, from the data provided by the IMSS, the increase as reordered by the IMSS per year is mainly due to the increase in the number of pensioners and inflation , since pensions are increased annually with the INPC of the previous year.</p> <p>The criterion recorded year after year in the report is intended to reflect the amount of the budget allocated to Pensions and Retirement, corresponding to the obligations established by law or decree for the Federal Government, in that sense, it is commented that the data contained in the public account, the registry is adjusted with respect to the data contained in the public account of the federal public finances, in Branch 19, which corresponds to Programs J008.- Pensions and Retirements in Progress of Payment (1973 Law) and J021.- Guaranteed Minimum Pension. However, it should be noted that the federal government contributes with contributions for pensions and retirements according to other provisions of the law, and that they become part of the IMSS's own resources, which as a whole for 2023 reached 716.8 billion pesos as recorded in the branch 50.</p> <p>All pensions granted under the now repealed Disability, Old Age, Unemployment in Old Age and Death Insurance (1973 Law) constitute a liability only in charge of the Federal Government, that is to say, they are obligations of the Federal Government where the IMSS is only the administrator, in accordance with the provisions of the Third, Eleventh and Twelfth Transitory Articles of the reform to the Social Security Law, published in the Official Gazette of the Federation on December 21, 1995 and effective as of July 1, 1997. Transitory Twelfth Article of the Social Security Law. "The pensions that are currently being paid will be in charge of the Federal Government, as well as the benefits or pensions of those subjects who are in the period of conservation of rights and the pensions that are granted to the insured who opt for the established scheme by the Law that is repealed (Law of 1973)</p> <p>Expenditure on pensions does not include administrative costs</p>
484.10.1.1.1.2	Retirement wages (ISSFAM)	<p>(Haber de retiro). Pensions for retired military service staff, subject to conditions set out in the social security (armed forces) legislation.</p> <p>ISSFAM: Institute of Social Security for the Mexican Armed Forces: On June 29, 1976, the then President of the Republic Luis Echeverría Álvarez, through the Congress of the United Mexican States, promulgated the Law of the Institute of Social Security for the Forces Armadas Mexicanas and eliminates intermediaries, to depend directly on the Federal Government. ISSFAM provides members of the Mexican Armed Forces and their beneficiaries with health, economic and social benefits. It also administers the pensions of retired military personnel, either from the Secretariat of National Defense (SEDENA) or the Secretariat of the Navy (SEMAR).</p> <p>In the FEDERATION EXPENDITURE BUDGET (2017-2018 and 2020-2023) PROGRAMMING STRATEGY (SUMMARY): It is established that Branch 19 groups together the provisions of the resources to finance compliance with the obligations established by the applicable laws and provisions on social security . In this Branch, fiscal transfers are budgeted and programmed, at the expense of the Federal Government, destined to cover the payment of pensions, quotas, contributions, subsidies and other social security expenses, which are administered</p>

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	<p>to the Social Security Institutes (IMSS, ISSSTE and ISSFAM) and other beneficiaries.</p> <p>For this purpose and in order to meet the payment of the aforementioned obligations, the allocations provided for in the 2023 PEF of Branch 19 will be used to cover the following expenditure items: The payment of pensions and military compensation; the death expenses of the personnel of the Mexican Armed Forces; the annual contribution equivalent to 15.0% of the assets, retirement assets and pensions to finance the comprehensive medical service in favor of the military and their families.</p> <p>In accordance with the foregoing, the spending budget does not divide the budget program (PP) into its different components. For the years from 2018 to 2023 the situation is the same, as reflected in the programmatic structures, only in 2019 is it an extensive description.</p> <p>The data provided in 2017-2023 are part of the total expenditure reported for ISSFAM pensions.</p> <p>Expenditure data are located within Branch 19, and correspond to Program J009.- Civil Military and Grace Pensions.</p>
<p>484.10.1.1.1.3 Saving systems for retirement (CONSAR)</p>	<p>(Sistemas de Ahorro para el Retiro). Pension for retired workers through the National Commission on Retirement Saving which coordinates, regulates and supervises the systems and their participants. Benefits paid to workers from 1992 to 2005. SAR (Saving System for Retirement) started in 1992 for workers affiliated to IMSS and ISSSTE. With the new system, which started in July 1997, IMSS affiliates' Contributions for Retirement of SAR 92 were added to the contributions for Retirement Insurance, Old age Pension and Old age Retirement, resources that are managed by Afores. Since 1992, data include withdraws from the retirement's subaccount of SAR 92 (IMSS and ISSSTE), while withdraws from the Old Age Pension and Old Age Retirement Afores' subaccount are considered since September 1998.</p>
	<p>The criterion used from 2009 to 2015 was to report the data published by CONSAR (CONSAR is the National Commission of the Retirement Savings System, and its fundamental task regulating the Retirement Savings System (SAR), which is made up of accounts individual names on behalf of the workers who manage the AFORES), however, for the years 2016 and 2017 the criteria was changed, based on the sum of the official expenditure data corresponding to FOVISSTE and INFONAVIT, which are the institutions that concentrate the application workers' savings for housing, as well as adding the concept of the budget for RCV (Retirement, Unemployment and Old Age) and the contributions for the SAR (Retirement Savings System).</p> <p>However, to preserve the consistency of the data presented up to 2015, the official figures published by CONSAR were once again integrated into the series containing the following: Flow of Withdrawals from Individual Accounts in Afores that include: transfers to the Federal Government, transfers to insurance companies, provision of resources by workers and partial withdraws due to unemployment and marriage.</p> <p>Source: CONSAR. Information available at http://www.consar.gob.mx/gobmx/aplicativo/siset/Series.aspx?cd=141&cdAlt=F also</p>
<p>484.10.1.1.1.4 Old age pension (ISSSTE)</p>	<p>(Pensiones y jubilaciones). Monthly pension payment to insured workers with a prescribed number of years of service (men 30 years, women 28 years or more), subject to conditions set in social security (government workers) legislation.</p>
	<p>The spending exercise of the public account of the federal treasury is recorded, for the years 2017-2023, based on branch 51 ISSSTE, which corresponds to the sum of the programs J024 Unemployment Pensions, J025 Pensions for Old age and J026 Pensions and Retirements, it is necessary to point out that Branch 19, which contains Program J006.- Support to cover the ISSSTE Pension Payroll Deficit, is</p>

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		<p>a resource granted to the ISSSTE to meet its obligations with retirees and pensioners, however the branch 51 contains a breakdown of the expenditure that makes use of these resources.</p> <p>The total sum of these programs is granted to elderly people, so these data allow updating the criteria for the presentation of this report, in accordance with the provisions of the OECD manual.</p>
484.10.1.1.1.5	Old age pension (PEMEX)	<p>(Pensiones y jubilaciones). Monthly cash and kind benefits for insured workers with 25 years of service or more subject to conditions set in collective agreements. Includes pensions for disability.</p> <p>Amount of Pensions and retirements recorded in the cash flow outflows, reported in the Public Accounts of 2017, 2018 and 2019 of PEMEX. For this "Old age pension" concept, information on retiree benefits is included, not including post-mortem pension and resignations.</p>
484.10.1.1.1.6	Pension for the Well-being of Older Adults (Pensión para el Bienestar de las Personas Adultas Mayores, PBPAM for its acronym in Spanish)	<p>The Program improves the social protection situation of the entire adult population aged 65 or over, through an economic pension that is delivered bimonthly to Mexicans by birth or naturalization, with current domicile in the Mexican Republic.</p> <p>The data corresponds to the spending budget that was allocated to the subsidy that is granted by concept of the pension for the welfare of the elderly.</p> <p>The variation with respect to what was granted in 2019 is due to the fact that the Government of Mexico decided to carry out a redesign of public policy focused on the well-being of the elderly, modifying the scope of the program, making it a non-contributory universal pension that includes As of fiscal year 2019, to the entire older adult population, indigenous 65 years or older and non-indigenous 68 years. In addition to increasing the pension from 580 pesos per month to 2,400 pesos per month with bimonthly delivery in 2023.</p> <p>It is considered closing of the public account of the budget program S176 Pension for the Well-being of Older Adults, item 43101 Subsidies to production, with TG1</p>
484.10.1.1.2.1	Early retirement pensions (ISSSTE)	<p>(Pensiones y jubilaciones). Monthly pension payments for insured workers made redundant after age 60, as set out in the social security (government workers) legislation.</p> <p>The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budget Program J025 Old Age Pensions</p>
484.10.1.1.3.1	Compensations (ISSFAM)	<p>(Compensaciones). Lump sum cash benefit for military service staff paid on retirement subject to conditions set in the social security (armed forces) legislation. Families of service people may receive this one-off payment in some circumstances.</p> <p>Source ISSFAM: The spending budget of the Federal Public Account does not disaggregate the data of the different components, ISSFAM provided the data that is presented here and is disaggregated.</p> <p>This benefit called "Economic Compensation Benefit" is granted to military personnel who will leave, and who have 5 and up to 19 years of service; the Social Security Institute for the Mexican Armed Forces (ISSFAM).</p> <p>In the FEDERATION EXPENDITURE BUDGET (2017-2018 y 2020-2023) PROGRAMMATIC STRATEGY (SUMMARY): It is established that Branch 19 groups together the payment of the obligations of pensions and military compensation; the death expenses of the personnel of the Mexican Armed Forces; the annual contribution equivalent to 15.0% of the assets, retirement assets and</p>

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		pensions to finance the comprehensive medical service in favor of the military and their families.
484.10.1.1.3.2	Pensioners deposits reimbursement (ISSSTE)	(Devolución de Depósitos a trabajadores jubilados). Cash refund to survivors of pension contributions, including the "5% deposit".
484.10.1.2.1.1	Residential care adults aged 60 and over (DIF)	(Atención Integral en Centros) Housing, food, day-care, health care and clothing for people over 60 years.
		<p>The amounts for 2014 and 2015 correspond to the Pp S150 Program of Attention to Families and Vulnerable Population, however as of 2016, the program S150 "Program of Attention to Families and Vulnerable Population" was merged with two additional ones (S149 Program for the Protection and Comprehensive Development of Children and S250 "Program to Strengthen the Minors' Defense Offices"), which became Pp S272 "Support for the protection of people in need".</p> <p>Amount exercised in 2017 and 2018 with the program Pp S272 "Supports for the protection of people in need", of the SNDIF (National System for the Integral Development of the Family) registered in the account of the public finances.</p> <p>It is important to note that for fiscal year 2019 in Branch 12 corresponding to "Health", this program was definitively eliminated.</p>
484.10.1.2.2.1	Other social benefits for the elderly (IMSS)	<p>(Otros beneficios para la tercera edad: prestaciones sociales) The granting of Institutional Social Benefits through the IMSS for older adults has been promoted through the Social Care Plan for Older Adults, utilizing various programs and renewal strategies with a forward-looking approach.</p> <p>Actions have focused on addressing the population based on functional capacity, particularly through programs that promote healthy aging, such as:</p> <p>Tourism for Older Adults: Encourages participation in trips that contribute to improving their quality of life, with a structured program of activities such as yoga, aqua aerobics, walking, art therapy, laughter therapy, among others.</p> <p>Senior Citizens Club: Provides meeting and self-management spaces within the Social Security Centers, offering organized activities aimed at the physical, mental, emotional, and social well-being of older adults. This includes health promotion sessions, physical activation, brain exercises, cultural, sports, and recreational activities.</p> <p>Day Care Center for older people: Offers social care services to older adults with dependency, particularly in support of daily life activities, improving their quality of life and that of their families and caregivers.</p> <p>Social Care Center for the Health of Older Adults (CASSAAM): A specialized space in geriatric care, attending to older adults at risk of dependency, with a specialized team. It provides activities aimed at recovering and/or maintaining functionality.</p> <p>Training for Caregivers of Older Adults: Provides knowledge and skills to those caring for older adults, with a person-centered care approach, both in-person and remotely (through the CLIMSS platform).</p> <p>Active Aging Program: Promotes the autonomy and functionality of older adults, as well as their support networks, through participation in physical, emotional, and social activities at the Social Security Centers.</p>
		The figures refer to Budgetary Program E012 Social Benefits of Branch 50 IMSS of the federal public account. These benefits are for the eligible population and the general population, including the elderly.
484.10.1.2.2.2	National Old Age Institute (INAPAM)	Social benefits to elderly people (aged 60 and over): promotion of recreational, cultural and sports activities, as well as medical, dietary and psychological services. INAPAM (Old age people National Institute) before INSEN (Old Age National Institute)
		The data from the public account of the budget program E003 Services to groups with special needs of INAPAM (National Institute of Older Adults) are considered.
484.10.1.2.2.3	Assistance to pensioners (ISSSTE)	(Atención a pensionados y jubilados) Social services to former government workers in retirement. The programme offers occupational activities through

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		workshops, providing additional earnings, as well as cultural and recreational activities.
		The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budget Program J027 Global Compensation
2. SURVIVORS		
484.10.2.1.1.1	Widow(er)s pension (IMSS)	<p>[Pensiones de viudez y viudez orfandad por los seguros de invalidez y vida (IV), invalidez, vejez, cesantía y muerte (IVCM) y pensiones garantizadas por viudez del ramo retiro, cesantía y vejez (RCV)]. Monthly cash benefits paid to beneficiaries from familiar groups composed by widow(er)s with or without orphans under disability, old age retirement and death insurance.</p> <p>An estimate has been presented each year, however this figure is part of the life insurance that IMSS pays to workers in situations of widowhood, orphans and ancestry, and they are not discharged in the public account that by law must inform the IMSS, nor in its annual actuarial report. For this reason it was necessary to update the registration criteria.</p> <p>Disability and Life Insurance protects the worker in the event of an accident or illness that occurs outside the work environment and that results in a state of disability, and also protects their families, in the event of the death of the insured or pensioner. This insurance is divided into two lines: Disability and Life. The concept of Disability protects the insured from the contingency of being unable to obtain, through equal work, a remuneration greater than 50% of that received during the last year of work and that this impossibility derives from a non-professional illness or accident. The Life concept covers the contingency of the death of the insured or the disability pensioner, granting their beneficiaries widowhood, orphan hood and ancestry pensions. These data are part of the actuarial calculation of the IMSS and one part must be covered by the federal government and the other by the IMSS.</p>
484.10.2.1.1.2	Widow(er)s pension due to work injuries (IMSS)	<p>[Pensiones de viudez y viudez orfandad por riesgos de trabajo]. Monthly cash benefits paid to beneficiaries from familiar groups composed by widow(er)s with or without orphans as a result of a work accident.</p> <p>An estimate has been presented each year, however this figure is part of the life insurance that the IMSS pays to workers in situations of widowhood, orphans and ancestry, and they are not disaggregated in the public account that the IMSS must report by law, nor in its annual actuarial report. For this reason it was necessary to update the registration criteria.</p> <p>Disability and Life Insurance protects the worker in the event of an accident or illness that occurs outside the work environment and that results in a state of disability, and also protects their families, in the event of the death of the insured or pensioner. This insurance is divided into two lines: Disability and Life. The Disability branch protects the insured from the contingency of being unable to obtain, through equal work, a remuneration greater than 50% of that received during the last year of work and that this impossibility derives from a non-professional illness or accident. The Life branch covers the contingency of the death of the insured or the disability pensioner, granting its beneficiaries widowhood, orphanhood and ancestry pensions. These data are part of the actuarial calculation of the IMSS and one part must be covered by the federal government and the other by the IMSS.</p>
484.10.2.1.1.3	Orphan's pension (IMSS)	<p>Pensiones de orfandad por los seguros de invalidez y vida(IV), invalidez, vejez, cesantía y muerte (IVCM) y pensiones garantizadas del ramo retiro, cesantía y vejez (RCV)]. . Monthly cash benefits to orphans (up to age 16, and age 25 if studying) who are beneficiaries under disability, old age retirement and death insurance. <i>Since 2009 orphan's pension that are accompanied with a widow(er)s pension are only considered to be pensions for widow (er)s under disability, old age retirement and death insurance.</i></p>

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	<p>An estimate has been presented each year, however this figure is part of the life insurance that the IMSS pays to workers in situations of widowhood, orphans and ancestry, and they are not disaggregated in the public account that the IMSS must report by law, nor in its annual actuarial report. For this reason it was necessary to update the registration criteria.</p> <p>Disability and Life Insurance protects the worker in the event of an accident or illness that occurs outside the work environment and that results in a state of disability, and also protects their families, in the event of the death of the insured or pensioner. This insurance is divided into two lines: Disability and Life. The Disability branch protects the insured from the contingency of being unable to obtain, through equal work, a remuneration greater than 50% of that received during the last year of work and that this impossibility derives from a non-professional illness or accident. The Life branch covers the contingency of the death of the insured or the disability pensioner, granting its beneficiaries widowhood, orphanhood and ancestry pensions. These data are part of the actuarial calculation of the IMSS and one part must be covered by the federal government and the other by the IMSS.</p> <p>In accordance with Articles 134 to 136 of the IMSS law. Orphanhood; equivalent to 20%, if the orphan is due to the death of both parents, it will be equivalent to 30%. It is granted to children up to 16 years of age without any limitation or condition, to children over 16 and up to 25 years of age when they are studying in schools of the national educational system. A child over 16 years of age who performs a paid job is not entitled to this pension, unless they cannot maintain their own job due to a chronic illness, physical or mental defect, as long as the illness they suffer does not disappear.</p>
484.10.2.1.1.4	Survivor pension (ISSSTE) (Pensión por fallecimiento) Monthly cash benefits to survivors
	<p>The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budgetary Program J022 Pensions for Cause of Death</p>
484.10.2.1.1.5	Survivor pension (PEMEX) (Pensión por fallecimiento) Monthly benefits in cash and kind for beneficiaries of an insured worker.
	<p>Information provided by PEMEX (Petróleos Mexicanos) in accordance with the information registered for the Public Account each year and corresponding to the identification of post-mortem pensions.</p>
484.10.2.1.1.6	Pension (ISSFAM) (Pensiones) Survivors' pensions in relation to military servants. If there are several entitled relatives, the amount is divided equally among the beneficiaries; when a beneficiary ceases to be entitled, his/her share reverts to the others.
	<p>Source ISSFAM: The spending budget of the Federal Public Account does not disaggregate the data of the different components, ISSFAM provided the data that is presented here and is disaggregated.</p> <p>This benefit or pension is granted to the families of the military who died on active duty or in retirement. The Social Security Institute for the Mexican Armed Forces (ISSFAM) grants the economic benefit for life to family members recognized by the ISSFAM law.</p> <p>In the FEDERATION EXPENDITURE BUDGET (2017 AND 2018) PROGRAMMATIC STRATEGY (2017-2018 y 2020-2023) (SUMMARY): It is established that Branch 19 groups together the payment of the obligations of pensions and military compensation; the death expenses of the personnel of the Mexican Armed Forces; the annual contribution equivalent to 15.0% of the assets, retirement assets and pensions to finance the comprehensive medical service in favor of the military and their families.</p>

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484.10.2.1.1.7	Orphan pension due to work injuries (IMSS)	<p>(Pensiones de orfandad por riesgos de trabajo). Monthly cash benefits to orphans (up to age 16, and age 25 if studying) of an insured worker who dies as a result of a work accident.</p> <p><i>Since 2009 orphan's pension that are accompanied with a widow(er)s pension are only considered to be widow (er)s pension due to work injuries.</i></p> <p>An estimate has been presented each year, however this figure is part of the life insurance paid by the IMSS to workers in situations of widowhood, orphans and ancestry, and they are not disaggregated in the public account that by law must report the IMSS, nor in its annual actuarial report. For this reason, the registration criteria is updated.</p> <p>Disability and Life Insurance protects the worker in the event of an accident or illness that occurs outside the work environment and that results in a state of disability, and also protects their families, in the event of the death of the insured or pensioner. This insurance is divided into two lines: Disability and Life. The Disability branch protects the insured from the contingency of being unable to obtain, through equal work, a remuneration greater than 50% of that received during the last year of work and that this impossibility derives from a non-professional illness or accident. The Life branch covers the contingency of the death of the insured or the disability pensioner, granting its beneficiaries widowhood, orphanhood and ancestry pensions. These data are part of the actuarial calculation of the IMSS and one part must be covered by the federal government and the other by the IMSS.</p> <p>In accordance with Articles 134 to 136 of the IMSS law. Orphanhood; equivalent to 20%, if the orphan is due to the death of both parents, it will be equivalent to 30%. It is granted to children up to 16 years of age without any limitation or condition, to children over 16 and up to 25 years of age when they are studying in schools of the national educational system. A child over 16 years of age who performs a paid job is not entitled to this pension, unless they cannot maintain their own job due to a chronic illness, physical or mental defect, as long as the illness they suffer does not disappear.</p>
484.10.2.1.1.8	Life Insurance for Mothers Head of Households.	<p>The amount indicated for the years 2017, 2018 and 2019 corresponds to the annual payment made to the beneficiaries through the Fund to Administer the Life Insurance Program for Heads of Families. The data was provided by the area responsible for the execution of the Program. The information for 2015 and 2016 of the PP S241 Life Insurance Program for Heads of Family of SEDESOL is validated. The Public account amounts for 2014 and 2017 are sent: 2014: 1,010.2 2017: 52.2 It should be noted that despite having decreased the budget for the program in 2017, the Trust has sufficient resources to guarantee financial support for children in the of orphanhood. Since 2020, this program is now merged with the Program of Support for the Well-Being of Children of Working Mothers: 484.10.5.2.1.4</p>
484.10.2.1.2.1	Survivors deposit reimbursement (FOVISSSTE)	<p>(Devolución de depósitos a familiares por fallecimiento). Survivor payment, including the one-off refund of the 5% deposits, as set out in the social security (government workers) legislation.</p>
484.10.2.2.1.1	Help with funeral and burial expenditures (ISSFAM)	<p>(Ayuda para gastos de sepelio) Financial support to military staff towards funeral and burial expenditures on the death of a spouse, father, mother, son or daughter.</p> <p>Source ISSFAM: The spending budget of the Federal Public Account does not disaggregate the data of the different components, ISSFAM provided the data that is presented here and is disaggregated.</p> <p>The ISSFAM provides financial support to military personnel in retirement at the time of their death, as well as to their direct family members.</p> <p>In the FEDERATION EXPENDITURE BUDGET (2017-2018 y 2020-2023) PROGRAMMATIC STRATEGY (SUMMARY): It establishes that Branch 19 groups together the payment of the obligations of pensions and military compensation; the death expenses of the personnel of the Mexican Armed Forces; the annual contribution equivalent to 15.0% of the assets, retirement assets</p>

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		and pensions to finance the comprehensive medical service in favor of the military and their families.
484.10.2.2.1.2	Funeral payments (ISSFAM)	(Pagos de defuncion). Cash benefit for survivors of military staff towards funeral and burial expenses. It is equivalent to four months of retirement wages plus any allowances being received at the time of death.
484.10.2.2.1.3	Funeral services (ISSSTE)	(Servicios Funerarios) Funeral support for federal employees and the population generally on death of a family member.
		The payments that are recorded here correspond to Payments of expenses for funeral services for the ISSSTE of PP J028 of the public account for the years 2017-2023.
484.10.2.2.1.4	Funeral expenditures reimbursement (ISSSTE)	(Reposición de gastos de funeral) Cash benefit to help relatives of a pensioner to pay the funeral and burial expenditures, as set out in the social security (government workers) legislation.
		The figures registered for 2017-2023 can be corroborated even for the period that covers 2009-2023 with the budget information of the Federal Public Finance Account for each fiscal year reported by the ISSSTE, and correspond to the J028 Budget Program Payments of Funeral, specifically for pensioners and retirees
3. INCAPACITY- RELATED BENEFITS (Disability, Occupational injury and disease, Sickness)		
484.10.3.1.1.1	Disability pensions (ISSSTE)	(Pensiones y jubilaciones) Cash benefits for insured workers who suffer physical or mental impairments through causes unrelated to their employment.
		Payments for the ISSSTE corresponding to PP J021 Disability Pensions of the public account for the years 2017-2023.
484.10.3.1.1.2	Military life insurance (ISSFAM)	(Seguros). Contributory cash benefit for military staff and their dependants, in case of total permanent disability or death. It includes the Institutional Insurance (ISSFAM) which started in 2001 and the Collective Retirement Insurance that comprises insurance and deposit reimbursement.
		Source ISSFAM: The spending budget of the Federal Public Account does not disaggregate the data of the different components, ISSFAM provided the data that is presented here and is disaggregated.
		It is a benefit that is granted to beneficiaries of military life insurance. The Social Security Institute for the Mexican Armed Forces (ISSFAM) provides financial support in the event of the death of the active duty military officer, retirement situation or was in the optional regime.
		In the FEDERATION EXPENDITURE BUDGET (2017-2018 y 2020-2023) PROGRAMMATIC STRATEGY (SUMMARY): It is established that Branch 19 groups together the payment of the obligations of pensions and military compensation; the death expenses of the personnel of the Mexican Armed Forces; the annual contribution equivalent to 15.0% of the assets, retirement assets and pensions to finance the comprehensive medical service in favor of the military and their families.
484.10.3.1.1.3	Pension for the Welfare of People With Permanent Disabilities (BIENESTAR)	(Programa Pensión para el Bienestar de las Personas con Discapacidad Permanente). The Program contributes to improving the monetary income of the homes of Mexican people with permanent disabilities, girls, boys, adolescents and young people from 0 to 29 years of age and people from 30 to one day before turning 65 years of age, or people 30 and up to one day before turning 65 years of age. Financial support is provided to the program's target population through a monetary transfer on a bimonthly basis, directly and without intermediaries. The program was initiated in 2019.
484.10.3.1.2.1	Disability occupational pension due to work injuries (permanent incapacity, IMSS)	(Incapacidad permanente, por riesgo de trabajo). Monthly cash benefits for insured workers disabled due to injuries at work.
		Definitive pensions are granted to the worker when, derived from a medical evaluation, the status of permanent disability for an insured is determined, either under the regime established by the Social Security Law of 1973 (Law of 1973) or by the of the Social Security Law of 1997 (Law of 1997). The worker who has contributions prior to July 1, 1997, may choose between the applications of any of the 2 laws.

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		<p>The pensions granted under the 1973 Law regime constitute a liability in charge of the Federal Government, which covers them, so they are not part of the results of the actuarial valuation of the Disability and Life Insurance, however these are the figures. These are presented precisely because they are covered by the federal government (Definitive Pensions Law 73, charged to the Federal Government) and are also the only ones that are broken down in the actuarial report.</p> <p>SOURCE Report to the federal executive and the union congress on the financial situation and risks of the Mexican institute of social security periods: 2017-2018, 2018-2019, 2019-2020. http://www.imss.gob.mx/sites/all/statics/pdf/informes/20192020/21-InformeCompleto.pdf http://www.imss.gob.mx/sites/all/statics/pdf/informes/20182019/21-InformeCompleto.pdf</p>
484.10.3.1.2.2	Disability occupational pension due to work injuries (ISSSTE)	(Pensión por riesgo de trabajo). Monthly cash benefits to public servants or their dependants in respect of a work accident causing disability or death.
		The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budget Program J019 Pensions for Work Risks, according to the criteria indicated in the OECD manual. Therefore, the method for recording the data presented in this report is updated.
484.10.3.1.5.1	Non occupational accident or illness subsidies (ISSSTE)	(Subsidios por accidentes o enfermedades no profesionales) Benefits in cash and kind for temporarily laid-off workers who suffer a non-occupational accident or illness: payment of 50% of the worker's salary for 52 weeks.
		The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budgetary Program J020 Subsidies and Helps
484.10.3.2.3.1	Assistance to the disabled (DIF)	(Atención a Personas con Discapacidad y Prestación de Servicios en Centros de Rehabilitación). Benefits in cash and kind to disabled people: training, assessment and treatment through specialized medical consultations, occupational, speech and physical therapy, and prostheses. It also includes subsidies for local authorities and NGO to carry out projects.
		Amount exercised for the fiscal years from 2017 to 2023, with the program S039 "Attention Program for People with Disabilities", in charge of the DIF, branch 12 HEALTH, registered in the account of the public finances.
4.	HEALTH	
484.10.4.2.0.0	Public expenditure on health	See <i>OECD Health Statistics</i> .
5.	FAMILY	
484.10.5.1.3.1	Education, health and feeding national program: PROGRESA / Oportunidades (SEDESOL since 2019 becomes the Secretary of Welfare SEBIEN)	(Programa Nacional de Educación, Salud y Alimentación, PROGRESA) Cash benefits for families in rural communities living in poverty Bimonthly monetary support involves nutrition support for each family independent of size and composition, and education grants for children. Since 2001, it's called OPORTUNIDADES Human Development Program. Information delivered belongs to Federal Budget (includes operating costs) from Social Development, Education and Health Departments.
		Only the amount of capital and current expenditure subsidies from the PROSPERA program's public account for each year is included, as the program progresses, opportunities cease to exist: Including health, education and support components for the population.
		Program S072 PROSPERA "Social Inclusion Program" was eliminated from Branch 12 Health since the Health Component of the Program and Branch 20 Welfare disappears, due to the entry into force of the Decree creating the National

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		<p>Coordination of Scholarships for the Bienestar Benito Juárez published on May 31, 2019 in the DOF. That Coordination will be sectored to Branch 11 "Public Education", the delivery of Scholarships will be executed through Pp S072 "Welfare Basic Education Scholarship Benito Juárez Program", which is aimed to families that have daughters, sons or minors in their care, for initial, preschool, primary or secondary education students under 18 years of age.</p> <p>Its objective is to provide a subsidy for up to ten (10) months during the fiscal year, and in this way contribute with the living expenses of the scholarship recipients and their beneficiary families such as food, transportation, school supplies and materials, mainly, and that they have minimum material conditions to remain and complete their studies.</p>
484.10.5.1.3.2	Strategy for the protection of vulnerable families (Apoyos económicos temporales, DIF)	<p>(Apoyos económicos temporales) Cash benefits for people in a temporary vulnerable condition (up to nine months).</p> <p>The program no longer exists in the DIF, the responsible unit assigned to Branch 12 Health.</p>
484.10.5.2.1.1	Home-help services to children (DIF): Child care program (SNDIF Estancias Infantiles)	<p>(Atención a Menores en Unidades Asistenciales) Housing, food and clothing support for infants (from newborn baby up to 5 years of age) and children up to 18 years of age.</p>
		<p>Since the beginning of this administration, a change was implemented in the policy for the delivery of support to beneficiaries of social programs, by establishing that no transfers of resources from the Budget would be made to social organizations, unions, organizations of the so-called civil society, NGOs and philanthropic associations.</p> <p>Derived from the aforementioned, in 2019 a new program is integrated into SEBIEN, the Support Program for the Well-being of Girls and Boys, Children of Working Mothers, as well as the program's supports, are modified and cease to be delivered in depending on the available capacity that exists in the affiliated Children's Centers and they are delivered directly to the beneficiaries, maintaining the strategy of strengthening social welfare, fighting corruption and promoting transparency in the delivery of support.</p> <p>The amount for the exercise of 2017, 2018 and 2019 coincides with the Pp S174 Program of child stays to support working mothers, of the SNDIF registered in the account of the public finances.</p> <p>The program no longer exists in the DIF, the responsible unit assigned to Branch 12 Health, the actions of this program are now executed through Pp E040 "Comprehensive social assistance services", however it is not possible to identify them separately.</p>
484.10.5.2.1.2	Child day care institutions (ISSSTE)	<p>(Atención a la infancia) Daycare services including food, cleaning, health, education and recreation while mothers are at work. The service is provided for working mothers with children aged between 60 days and 6 years. The benefit may also be granted to working fathers affiliated to the social security (government workers) scheme, widowers or divorced fathers with custody of children, and to recognized guardians.</p>
		<p>The figures presented for the period 2017-2023 are available even for the period 2009-2023, and can be consulted in the information on the spending budget contained in the Federal Public Finance Account for each fiscal year registered by the ISSSTE, and correspond to the Budgetary Program E038 Child Welfare and Development Stay Services of the ISSSTE.</p> <p>As of 2016, several budget programs were merged, PP E038 was included in PP E045 Social Benefits. The data exercised by the ISSSTE for this last program are sent.</p>
484.10.5.2.1.3	Child day care institutions (IMSS)	<p>(Seguro de servicio de Guardería) Daycare services including food, cleaning, health, education and recreation while mothers and fathers are at work. The service is provided for working people affiliated to the social security with children aged between 43 days and 4 years. Before 2020, in addition to working mothers, the</p>

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		<p>benefit was also granted to working fathers affiliated to social security, widowed or divorced with custody of children, and to recognized guardians; since that year, 2020, the service is for women and men.</p>
		<p>The data reported year after year is integrated with the figures of the actuarial reports of the IMSS that were de-indexed to current prices of each year, and correspond only to the IMSS Retirement and Pension Scheme, without including administration expenses, however, in the account There is a public program E007 Nursery services that considers own and surrogate nurseries that are also covered with public resources, these data are considerably higher than what is reported here, surrogate nurseries allow to serve 100% of the population that However, these nurseries not only serve the IMSS population with rights, it can also be used by the general population, covering the quota that is established in their case.</p> <p>The average growth calculation for children served is 0.8% on average and this was the basis for calculating the cost for 2019. It should be noted that the population of children served as of December 31 amounted to 194,094 children.</p> <p>SOURCE: http://www.imss.gob.mx/sites/all/statics/pdf/informes/20182019/10-Cap06.pdf</p> <p>They retain the original series. however these are the values of the program E007: 2017: 10,217.6 2018: 10,709.7 2019: 11,594.4</p>
484.10.5.2.1.4	Support Program for the Well-being of Girls and Boys, Children of Working Mothers Secretary of Welfare	<p>(Programa de Apoyo para el Bienestar de las Niñas y Niños, Hijos de Madres Trabajadoras) The program grants bimonthly subsidies to contribute to improving the conditions that allow access to the full exercise of social rights for children and adolescents up to 23 years of age who are in a vulnerable situation due to the absence of one or both parents. The program was initiated in 2019.</p> <p>Since the beginning of administration 2018-2024, a change was implemented in the policy for the delivery of support to beneficiaries of social programs, by establishing that no transfers of resources from the Budget would be made to social organizations, unions, organizations of the so-called civil society, NGOs and philanthropic associations.</p> <p>Derived from the aforementioned, in 2019 a new program is integrated into SEBIEN, the Support Program for the Well-being of Girls and Boys, Children of Working Mothers, as well as the program's supports, are modified and cease to be delivered in depending on the available capacity that exists in the affiliated Children's Centers and they are delivered directly to the beneficiaries, maintaining the strategy of strengthening social welfare, fighting corruption and promoting transparency in the delivery of support.</p>
		<p>Since the beginning of this administration, a change was implemented in the policy for the delivery of support to beneficiaries of social programs, by establishing that no transfers of resources from the Budget would be made to social organizations, unions, organizations of the so-called civil society, NGOs and philanthropic associations. Derived from the aforementioned, in the year 2019 the program changes its name from the Program of Childhood Stays to Support Working Mothers to: "Support Program for the Well-being of Girls and Boys, Children of Working Mothers" Likewise, the support of the program, they are modified and ceased to be delivered according to the available capacity that exists in the affiliated Children's Centers and are delivered directly to the beneficiaries, maintaining the strategy of strengthening social welfare, combating corruption and promoting transparency in the delivery of the props. The closing of the public account of the budget program S174 is considered, Program of Support for the Well-being of Girls and Boys, Children of Working Mothers, item 43101 Subsidies for production, with TG 1. Child Stay Program to Support Working Mothers. Considers only subsidies from Branch 20 welfare of PP S174.</p>
484.10.5.2.1.5	Child care (pre-primary education)	
484.10.5.2.2.1	Home-help services to children (abandoned or abused children, DIF)	The amount of the exercise of 2017 to 2023 with Pp E041 Protection and restitution of the rights of girls, boys and adolescents, of the SNDIF, registered in the account of the public finances

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484.10.5.2.2.7	Strategy for the protection of vulnerable families	<p>(Apoyos de atención especializada y en especie, DIF) Through this strategy people in need is granted with goods and services. They also are channeled to private institutions to be sheltered.</p> <p>The program no longer exists in the DIF, the responsible unit assigned to Branch 12 Health.</p>
484.10.5.2.3.1	Food for families program (DIF)	<p>(Programa de Asistencia Social Alimentaria a Familias, PASAF) Food support for very poor families: 5kg of corn (maize) flour and 1kg of beans.</p> <p>The resources associated with Program S251 Community Development Program "Different Community" and E040 Services for Attention to the Vulnerable Population, which serve this objective, were considered. For 2019, Pp S251 had no resources, so only E040 was considered Attention Services for the Vulnerable Population, which serve this objective.</p> <p>The S251 program no longer exists in the DIF, the responsible unit assigned to Branch 12 Health, the actions of this program are now executed through Pp E040 "Comprehensive social assistance services", however it is not possible to identify them separately.</p>
484.10.5.2.3.2	Food program school breakfast (DIF)	<p>(Programa de Raciones Alimenticias Desayunos Escolares, PRA) Health and education support including food for schoolchildren, e.g. a carton of milk, a desert and a cookie.</p> <p>Comprehensive Social Assistance Services Program (PSASI) .- Comprehensive Social Assistance Services Program (budget program E040) that constitutes one of the instruments to contribute to meeting the needs of the population subject to social assistance, through four components: 1.- Social Assistance Centers for Girls, Boys and Adolescents and Gerontology Centers; 2.- Rehabilitation Centers; 3.- Recreational Camps and; 4.- National Model Center for Attention, Integration and Training for Community Development " Tlazocihualpilli "</p> <p>The PRA program no longer exists in the DIF, the responsible unit assigned to Branch 12 Health, the actions of this program are now executed through Pp E040 "Comprehensive social assistance services", however it is not possible to identify them separately.</p>
484.10.5.2.3.3	Social milk program (Ministry of Agriculture and Rural Development SADER)	<p>(Programa de Abasto Social de Leche) Providing milk of high nutritional quality for: children under 12 living in families with few resources; adolescent women and men; pregnant or breastfeeding women; people with chronic illnesses and disabilities; and adults 60 years of age and older.</p> <p>The closing of the public account of the Budgetary Program S052 Program of Social Supply of Milk is considered by Liconsa .SA de CV, item 43701 Subsidies to consumption with TG 1.</p>
484.10.5.2.3.5	Sports promotion (ISSSTE)	<p>In 2005 it includes expenditures on cultural services that cannot be excluded.</p> <p>The resources are considered in Pp E046, it is estimated that the expenditure incurred amounts to: 90.5 million pesos in 2023.</p>
484.10.5.2.3.6	Rural Supply Program (Ministry of Agriculture and Rural Development SADER)	<p>(Programa de Abasto Rural) Improving nutrition in rural areas through the provision of basic and complementary quality products. the Program ensures that products in these stores are sold at lower prices than in private establishments.</p> <p>The closing of the public account of the budget program S053 Rural supply program is considered by Dicons SA de CV, item 43701 Subsidies to consumption with TG 1.</p>
6. ACTIVE LABOUR MARKET PROGRAMMES		
484.10.6.0.1.1	National employment service (SN E) 1 /	<p>The Expenditure Budget of the Federation and the Public Account do not allow identifying the allocation of each of the components of the Employment Support Program (PAE), Pp S043. This situation prevails to date; for 2019 the STPS was consulted on this information and provided a breakdown of the program's components, which as a whole coincide with the total amount of subsidies reported by the program in the Public Account.</p>

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		As of 2021 the resources allocated to the program correspond to the payment of Labor Counselors whose function is to achieve the insertion in formal employment of Job Seekers, through labor intermediation and labor mobility actions, with preferential attention to those who face greater barriers to access employment. As of 2021 the prevailing sub-programs are Labor Intermediation and Labor Mobility. The information reported corresponds to the subsidies registered in the Public Account of the budget program S043 Employment Support Program.
484.10.6.0.1.2	Temporary farm workers to Canada (STPS) Seasonal Agricultural Workers Program Mexico-Canada (PTAT) 6 /	(Programa de trabajadores temporales a Canada). This programme facilitates temporary (agricultural) employment in in Canada. Workers must have completed military service, must have local certification that they are farm workers without land, provide birth and marriage certificates for themselves and family (or a free union certificate), be aged between 25 and 44 and in good health, and have at least five years' working experience.
		The STPS was consulted on this information and provided a breakdown of the program components, which as a whole coincide with the total amount reported in the public account.
484.10.6.0.2.2	Bécate	This program concluded in 2021.
484.10.6.0.4.1	Labor Mobility	The STPS was consulted on this information and provided a breakdown of the program components, which as a whole coincide with the total amount reported in the public account.
484.10.6.0.6.1	Temporary employment program (SEDESOL)	(Programa de Empleo Temporal) Aimed at the unemployed and low-income workers (below the minimum wage), primarily in rural areas that are classified as high-priority areas on basis of poverty indicators. This program ended.
484.10.6.0.7.1	Income Generating Options Program (SEDESOL)	(Opciones Productivas) The Program provides assistance to income-generating projects. This aid is given to viable, sustainable, income-generating projects run by individuals or groups and is granted in the form of subsidies rather than credits. In this sense an equal amount of the subsidy given must be reinvested into the project or be put in a savings account once the project gets going. This program ended
484.10.6.0.7.2	National Fund to Promote Crafts (SEDESOL since 2019 becomes the Secretary of Welfare SEBIEN)	The closing of the public account of the budget program S057 is considered, Programs of the National Fund for the Promotion of Crafts (FONART), item 43101 Subsidies to production, with TG 1
484.10.6.0.7.3	Promotion of Self-Employment	The STPS was consulted on this information and provided a breakdown of the program components, which as a whole coincide with the total amount reported in the public account. This program concluded in 2020.
8.	HOUSING	
484.10.8.2.2.1	Military housing fund reimbursement (FOVIMI)	(Devolucion del Fondo de la vivienda militar). On retirement military staff receives a payment equivalent to the monthly Federal Government contribution of 5% of their wages and allowances during active service.
484.10.8.2.2.2	Debt mortgage granting (INFONAVIT)	(Otorgamiento de Creditos Hipotecarios) Assists workers to buy houses; to build, repair and improve houses, and to repay debts.
484.10.8.2.2.3	Rural Housing Program (SEDESOL-FONHAPO)	The program provides subsidies to families in assets poverty that reside in rural localities with high and very high levels of exclusion, in order to construct, expand and improve their dwellings.
		It refers to S274 Housing Support Program that FONHAPO operated in Branch 15 until 2018, date on which the process of termination of the Trust begins and the program disappears. The information refers to the subsidies exercised, without administrative expenses (without personal services, or operating expenses) Public Account 2017, 2018 and 2019.

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484.10.8.2.2.4	Housing support program (FONHAPO-SEDATU Worthy housing (SEDESOL))	(Vivienda Digna) Support to build a house and repair, reinforce or replace floors, walls and roofs. Communities and local councils schedule works, after obtaining pledges from the Fund for Municipal Social Infrastructure.
		As of 2016, the Decent Housing and Rural Housing Programs were unified, giving rise to the Housing Support Program. Which are operated by the Secretariat of Urban, Territorial and Urban Development (SEDATU) through the National Fund for Popular Housing Trust (FONHAPO)
484.10.8.2.2.5	Social housing credit (FONHAPO)	(Otorgamiento de Créditos para Vivienda de Interés Social) To help families with few resources to build or improve housing. Primarily for self-employed workers and elderly people with dependents with earnings below 2.5 times the minimum wage. Interests on the loans are below the market rate, and are repayable over 6 to 13 years.
484.10.8.2.2.6	Program for the regularization of human settlements (SEDESOL of Welfare SEBIEN-INSUS)	(Programa de Apoyo a los Vecindados en Condiciones de Pobreza Patrimonial para la Regularización de Asentamientos Humanos) Covers the expense of lot regularization though a subsidy given to residents living in irregular human settlements without the sufficient means to cover the cost of the administrative process. The programs' main executing agency is the National Institute for Sustainable Land (INSUS), previously known as the Commission for Regularization of Land Tenure (CORETT). The program began operating in 2008.
		It refers to program S213 Program to regularize irregular human settlements that operates in the INSUS or national institute for sustainable soil (formerly CORETT: Commission for the Regularization of Land Tenure) of Branch 15 The information refers to the subsidies exercised, without administrative expenses (without personal services, or operating expenses) Public Account 2017, 2018 and 2019.
484.10.8.2.2.7	Mortgages (FOVISSSTE)	(Otorgamiento de Créditos Hipotecarios). The housing fund of the social security (government workers) scheme grants loans to insured people to buy, build, repair and improve housing or pay off related debts. Recipients must have been in their jobs for more than 18 months, must not own other housing and must qualify on a points system based on economic dependents, service and salary level. Repayment terms are up to 30 years.
		The registered information corresponds to the Housing Fund of the Institute of Social Security and Services for State Workers - FOVISSSTE and can be consulted on the page "Statistical Yearbooks of the ISSSTE", these data are available for the series from 2009 to 2023 Therefore, and these data allow updating the criteria for the presentation of this report.
484.10.8.2.2.8	Mortgages (PEMEX)	(Otorgamiento de Créditos Hipotecarios) Cash benefits for active workers with a minimum of 3 years work experience in the PEMEX company.
		Information provided by PEMEX, in accordance with that registered for the Public Account each year and which corresponds to the provision of financial contribution for housing, whether for purchase, construction or remodeling. PEMEX does not directly grant a mortgage loan service, but is managed through institutions of the financial system (banks).
484.10.8.2.2.9	Savings and Subsidy Program for Housing "Your House"	(Programa Tu Casa) To improve the living conditions of Mexican households living in assets poverty through housing actions. The Savings and Subsidy Program for Housing "Your House" began as the Savings and Subsidies Program for Progressive Housing ("ViVAh") under Sedesol between fiscal years 1998 and 2001; it was transferred to Fonhapo in fiscal year 2002.
		In 2003 Fonhapo changed the program name to Savings, Subsidies and Credit Program for Progressive Housing "Your House".
9. OTHER SOCIAL POLICY AREAS		
484.10.9.1.1.1	Children in solidarity (SEDESOL of Welfare SEBIEN)	(Niños en solidaridad). Children receive the award subject to their economic circumstances and are chosen by their classmates at school. A food and cash package is handed over and each beneficiary receives permanent medical attention.

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	<p>As of 2019, the Welfare Secretariat enters into operations to replace SEDESOL, on the other hand, the Children in Solidarity program has undergone different changes, or modifications as it moves from the program to the opportunities program and prospers, for which it has ceased to exist , giving way to new programs with greater scope that benefit the population with fewer resources.</p> <p>The Program was created in 1992, during the administration of the former President of the Republic, Carlos Salinas de Gortari, with the name of "Children of Solidarity Program" with the purpose of providing an alternative to children who have less to complete their primary education . However, in 1996, this program changed its name to the "Basic Education Incentive Program".</p> <p>It is important to note that in its beginnings, when the program was called “Niños de Solidaridad”, it was conceived as a social justice program through the granting of scholarships consisting of an economic stimulus, a basic family pantry, preventive, curative and rehabilitative medical care. with special emphasis on the nutrition of scholarship children, as well as on the development of recreational activities for the benefit of the community. However, when the program changes its name, only the granting of scholarship students a bimonthly economic stimulus and a bimonthly basic pantry prevail, which are delivered in 6 bimonths each year.</p> <p>Branch 26-Solidaridad contained resources mainly for two actions: basic social infrastructure, mostly local works, and Niños en Solidaridad, which was the scholarship program. In 1996, the decentralization to states and municipalities of the resources allocated to basic social infrastructure of Branch 26 began. Regarding the Children in Solidarity program, this was gradually replaced in the localities where PROGRESA was entering, as this was a program more comprehensive and that granted greater benefits to households.</p> <p>During 1998, through Branch 26.- Social and Productive Development in Poverty Regions, an amount of 453 million 491 thousand 440 pesos was exercised, 93.2 percent with federal resources and 6.8 state.</p> <p>The Education, Health and Food Program (Progresa) was later than the Solidarity program, it focused on supporting three basic needs: education, health and food.</p> <p>The program ended.</p>
<p>484.10.9.1.1.2 Women in productive development (SEDESOL)</p>	<p>(Desarrollo Productivo de la Mujer). To promote women’s organizations in rural communities, mainly for common projects of social interest. Aid for establishing mills, tortilla-making machines, farms, orchards, kitchens, bakeries, building latrines and drinking water systems, as well as housing improvement.</p> <p>The program ended.</p>
<p>484.10.9.1.1.3 Agricultural day laborer programme (SEDESOL)</p>	<p>(Programa de Atención a Jornaleros Agrícolas). Funds are granted to farmers who cultivate basic crops in low-productivity soil and are not eligible for bank credits.</p> <p>The program ended in 2019.</p>
<p>484.10.9.1.1.4 Social enterprises (SEDESOL, since 2019 becomes the Secretary of Welfare SEBIEN)</p>	<p>(Empresas Sociales) Aimed at helping groups of producers in rural areas, formally organized with viable and sustainable productive projects, who are not eligible for bank loans Includes training in production, services and sales, and consultancy and technical advice for the project.</p> <p>The program ended in 2019.</p>

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484.10.9.1.1.5	One's word credit (SEDESOL (Crédito a la palabra) Funds are granted to low-income farmers. They must disappear and is replaced by SEBIEN: Secretary of Welfare)	<p>not have more than 20 hectares of "rainy season" land under cultivation and not be eligible for bank credit. The payment stays in the community for work of common benefit or to promote local savings banks. The grant is MXN500.00 per hectare, for up to three hectares.</p> <p>From 2013 the figures refer to the fiscal program F029 Support Units Credit Promotion, which is operated by Financiera Nacional.</p> <p>In 2019 it disappeared. The Program Operating Rules indicate the following objective: Facilitate access, improve the use and use of credit.</p> <p>The program ended.</p>
484.10.9.1.1.7	Direct support to agriculture (SAGARPA)	<p>(Programa de Apoyos Directos al Campo, PROCAMPO). Income support for farmers. Monetary support per unit of land (hectare) with an eligible crop (corn/maize, beans, wheat, rice, sorghum, soy, cotton, cartamo and barley) or an ecological project endorsed by SEMARNAP. Farmers should have legal possession of the eligible land and be registered in PROCAMPO. For 2017, the following were considered: Livestock Development Program and Agriculture Development Program, because they provided direct support to producers registered in the register. Since 2019, the direct support is granted through the Production for Well-Being Program; Fertilizers, which provides direct support in kind; and Guarantee Prices, which provides liquid payments for the purchase of crops.</p>
484.10.9.1.1.8	Employment Subsidy - Fiscal Expenditure Budget (before: Salary tax credit)	<p>(Art. 115,116 of 2005 ITL) Employees with an income tax lower than the credit receive in cash the difference along with their salary. The rest of the workers that receive the credit are entitled to a reduction in their tax burden. The salary tax credit is paid by the employers who may credit it against their tax liabilities; the credit therefore represents a fiscal cost for the government.</p> <p>SOURCE: Budget of Fiscal Expenditures SHCP - SSHCP (Undersecretariat of Finance and Public Credit)</p> <p>This subsidy, formerly called salary credit, was originally established in order to improve the income of workers. However, there are conditions that allow the employment subsidy to also benefit companies, reducing the labor cost they pay.</p> <p>The fiscal expense associated with the employment subsidy, through which taxpayers who obtain income from wages of up to approximately 2.4 annual general minimum wages (SMGA) are allowed to reduce their tax payable, is reported separately due to its importance and characteristics. individuals. Because of the employment subsidy, wage earners with incomes of up to 1.7 SMGA, for whom the subsidy is greater than the corresponding tax, obtain an increase in their net income in an amount equivalent to the difference between both concepts.</p> <p>By applying the employment subsidy, the ISR to be paid by the workers is reduced. The application of this benefit not only reduces the worker's income tax, but also represents additional income for lower-income workers (Tenth Transitory Article of the Decree that reforms, adds and repeals various provisions of the Value Added Tax Law; of the Law of the Special Tax on Production and Services; of the Federal Law of Rights, the Law of the Income Tax is issued, and the Law of the Business Flat Tax, and the Law of the Tax on Deposits in Cash published in the DOF on December 11, 2013 and Article 1.12 of the Presidential Decree published in the DOF on December 26, 2013).</p> <p>The application of this subsidy is general and automatic.</p> <p>The estimate of the fiscal expenditure for the employment subsidy was obtained using information that the employers reported in the CFDI (Digital</p>

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				<p>Tax Receipts by Internet) of payroll. This concept does not have an expense record, it is considered a tax and income category.</p> <p>In 2007, article 115 of the Income Tax Law, which established the amount to calculate the salary credit, was repealed. In the operating budget of fiscal expenditures found on page Finance referred to 19 OECD countries among which currently is Mexico, are required to prepare you tax expenditure budget which contains the estimates of the employment subsidy. In 2008 the legislature agreed to substitute the salary credit for the employment subsidy, in the transitory articles of the 2010 tax code it is explained that the employment subsidy is a fiscal expense that must be classified within the ISRE (Business Income Tax).</p>
484.10.9.1.2.1	Indigenous national institute (INI / CDI) National Commission for Indigenous Development (CDI)			<p>(Comisión Nacional para el Desarrollo de los Pueblos Indígenas) Since July 2003 the CDI has been created as a decentralized organism of the Federal Public Administration. The responsibilities of CDI are to orient, to coordinate and to evaluate the public actions for the integral and sustainable development of the towns and indigenous communities. CDI was preceded by The National Institute for Indigenous Populations which run different projects for the indigenous populations living in extreme poverty. Support has many forms: education, social welfare, product development, securing justice, basic social infrastructure, etc.</p>
				<p>The difference with respect to previous years is explained by the implementation of various rationality measures in operating expenses; However, the indigenous population continues to be served in a transversal manner through various agencies that support actions for the development and well-being of indigenous peoples, such as: The Ministry of Communications and Transportation, with the execution of investment projects that promote infrastructure in areas that present lags and that jointly promote better living conditions for the population, such as the construction and maintenance of rural roads and highways; the Ministry of Welfare with the components of the Sembrando Vida program, serving agrarian subjects that are in rural locations, prioritizing those with indigenous and Afro-Mexican populations, with social backwardness, as well as the Pension for the Well-being of Older Adults program , which considers a specific component to support indigenous older adults; the Ministry of Health, through the Rectoría en Salud program, benefits indigenous people through the Ventanillas de Salud strategy and the Binational Health Week; mainly.</p> <p>In previous years (2012-2016 validated), this format has been required for the case of CDI (Today National Institute of Indigenous Peoples INPI) with the total resources exercised by the entity (public account), so to be consistent columns with figures public account 2017, 2018 and 2019 were requested.</p>
484.10.9.2.2.1	Community Social Service (SEDESOL)			<p>(Servicio Social Comunitario). Grants to technical and professional students to perform career-related activities of social benefit. 480 hours of social service per semester is required.</p> <p>The program ended.</p>
484.10.9.2.2.2	Urban facilities(SEDESOL)			<p>(Urbanización) Aimed at supporting municipal infrastructure: streets and pavements, public lighting. Operations agreed by municipalities in conjunction with social groups. Cancelled in 1997.</p>
484.10.9.2.2.3	Electrification Secretary of Welfare (BIENESTAR)			<p>of (Electrificación) Connecting houses to the electricity system. Financed by the Fund for Municipal Social Infrastructure.</p> <p>Resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.</p>
484.10.9.2.2.4	Sewage Secretary of Welfare (BIENESTAR)			<p>(Alcantarillado) Supporting municipal infrastructure development: construction of the sewage system. Financed by the Fund for Municipal Social Infrastructure.</p>

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		Resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.
484.10.9.2.2.5	Drinking water (SEMARNAT)	(Agua Potable) Supporting municipal infrastructure: construction, Drinkwater systems.
484.10.9.2.2.7	Educational infrastructure (Infraestructura Educativa) Secretary of Welfare (BIENESTAR)	Financial support towards building schools in rural and indigenous areas. Financed by the Fund for Municipal Social Infrastructure. Resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.
484.10.9.2.2.8	Worthy hospital (SEDESOL since 2019 becomes the Secretary of Welfare SEBIEN)	This program focused on the construction and equipping of hospitals and their rehabilitation and expansion. Financed by the Fund for Municipal Social Infrastructure. Resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.
484.10.9.2.2.9	Worthy school (SEDESOL since 2019 becomes the Secretary of Welfare SEBIEN)	(Escuela Digna) Fiancail support towards maintenance of school facilities and equipment, mainly in rural and indigenous areas. Financed by the Fund for Municipal Social Infrastructure. Resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.
484.10.9.2.2.10	Regional Development Program (SEDESOL)	(Programa para el Desarrollo de Zonas Prioritarias). The Program funds the implementation of projects to install basic infrastructure and services such as potable water, drainage and sanitation (among others), as well as improvements to housing. Infrastructure projects are carried out in areas designated as Areas of Priority Attention due to their level of marginalization. Only the subsidies of the SEMARNAT program S074 are considered, corresponding to the budget accrued in the public account of 2017, 18 and 19. The program ended.
484.10.9.2.2.11	Habitat Program (SEDESOL since 2019 becomes the Secretary of Welfare SEBIEN)	(Habitat) Promotes the implementation of social infrastructure projects and actions within marginalized urban areas that have a high concentration of households living in poverty. Financing from the federal government is complemented with state and municipal funds. The program ended.
		In the PEF 2019. Branch 15. Agrarian, Territorial and Urban Development, the budget program P005 Design and Application of Public Policy for the Development of Special Economic Zones is eliminated. Since 2016, the programs S048 HABITAT, S256 Promotion of Rural Urbanization (FUR), S175 Rescue of Public Spaces (PREP) and S253 Reorganization and Rescue of Housing Units (PRRUH) and S216 Program for the Development of Priority Zones (re -sectorized of Branch 20 Social Development), in the new Pp S273 Infrastructure Program.
484.10.9.2.2.12	Program for the Development of Public Areas (SEDATU)	(Rescate de Espacios Públicos) Aimed at constructing and improving athletic spaces, plazas, gardens, parks, and other public areas, in order to promote community participation and public safety. The federal grants given depend on the type of project to which at least 50% of the total cost must come from the community itself.
		In the PEF 2019. Branch 15. Agrarian, Territorial and Urban Development, the budget program P005 Design and Application of Public Policy for the Development of Special Economic Zones is eliminated. Since 2016, the programs S048 HABITAT, S256 Fomento a la Urbanización Rural (FUR), S175 Rescue of Public Spaces (PREP) and S253 Reorganization and Rescue of Housing Units (PRRUH) and S216 Program for the Development of

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	Priority Zones (re -sectorized of Branch 20 Social Development), in the new Pp S273 Infrastructure Program. Only subsidies are included
484.10.9.2.2.13 Fund for Municipal Social Infrastructure (FAIS)	Resources of this Fund are allocated in projects to contribute to reducing the gap in basic social infrastructure at local and municipal level in the health and educational sectors, as well as sewage, drainage and latrines, electrification, drinking water, housing improvement and urbanization.
* These programmes have not all been cancelled; resources have been reallocated to the Federative States and Municipalities through Federal Contributions under Field 33 (Ramo 33) of the Federal Budget.	