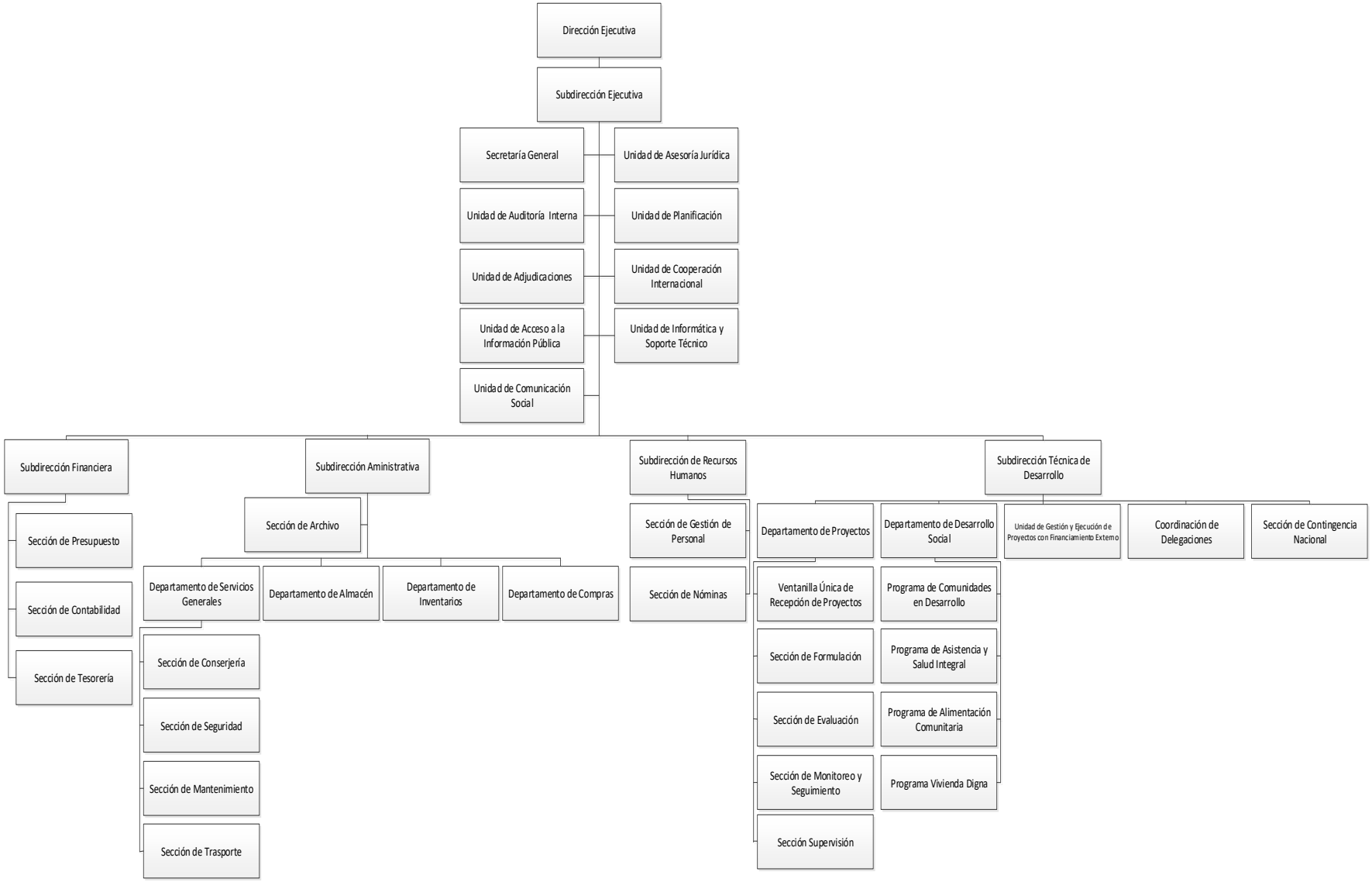FONDO DE DESARROLLO SOCIAL, según DS-48-2015