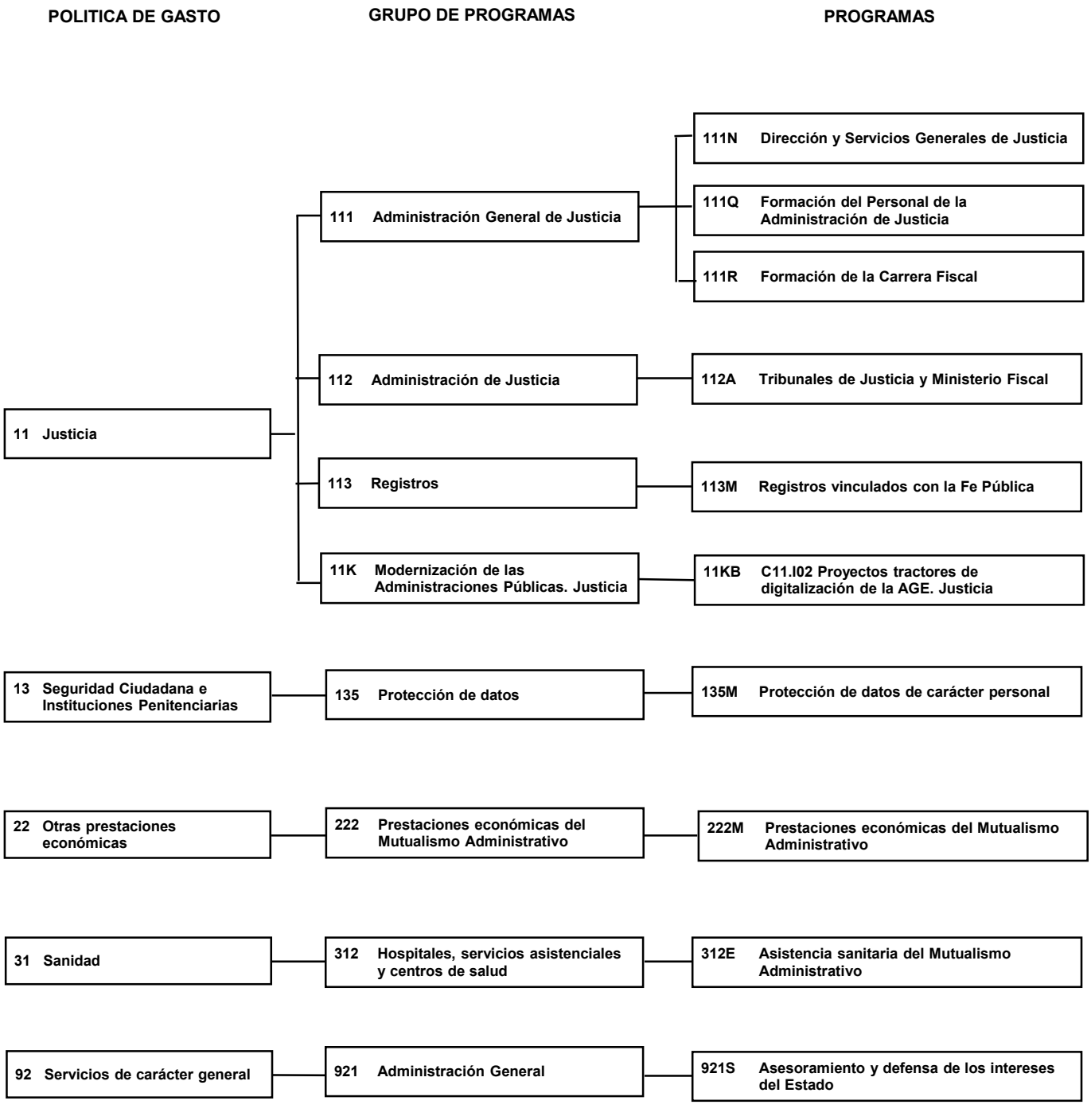ESTRUCTURA DE POLÍTICAS DE GASTO Y PROGRAMAS