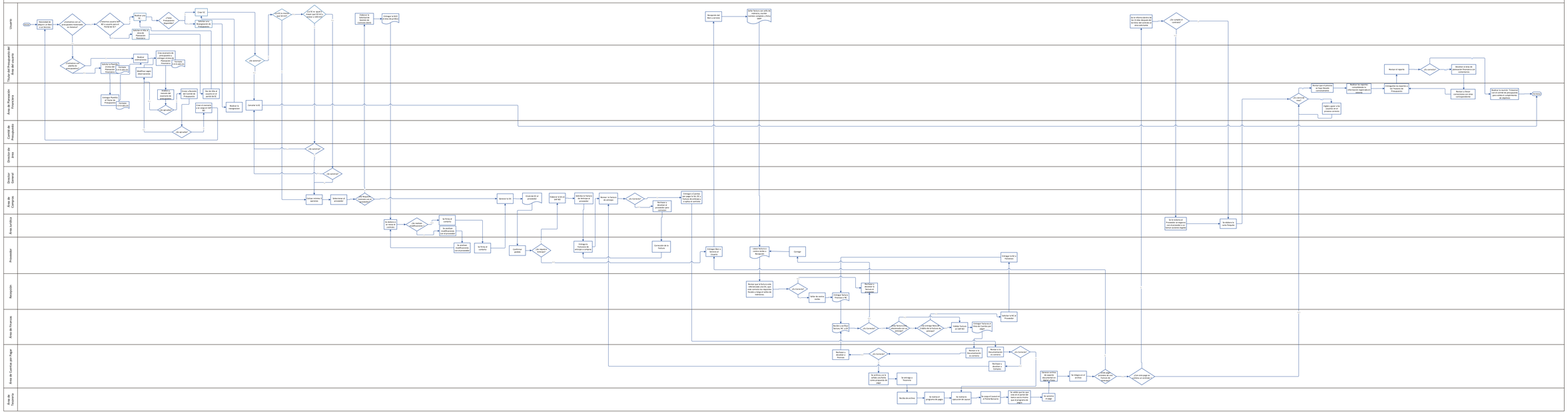Administración del Gasto y la Inversión