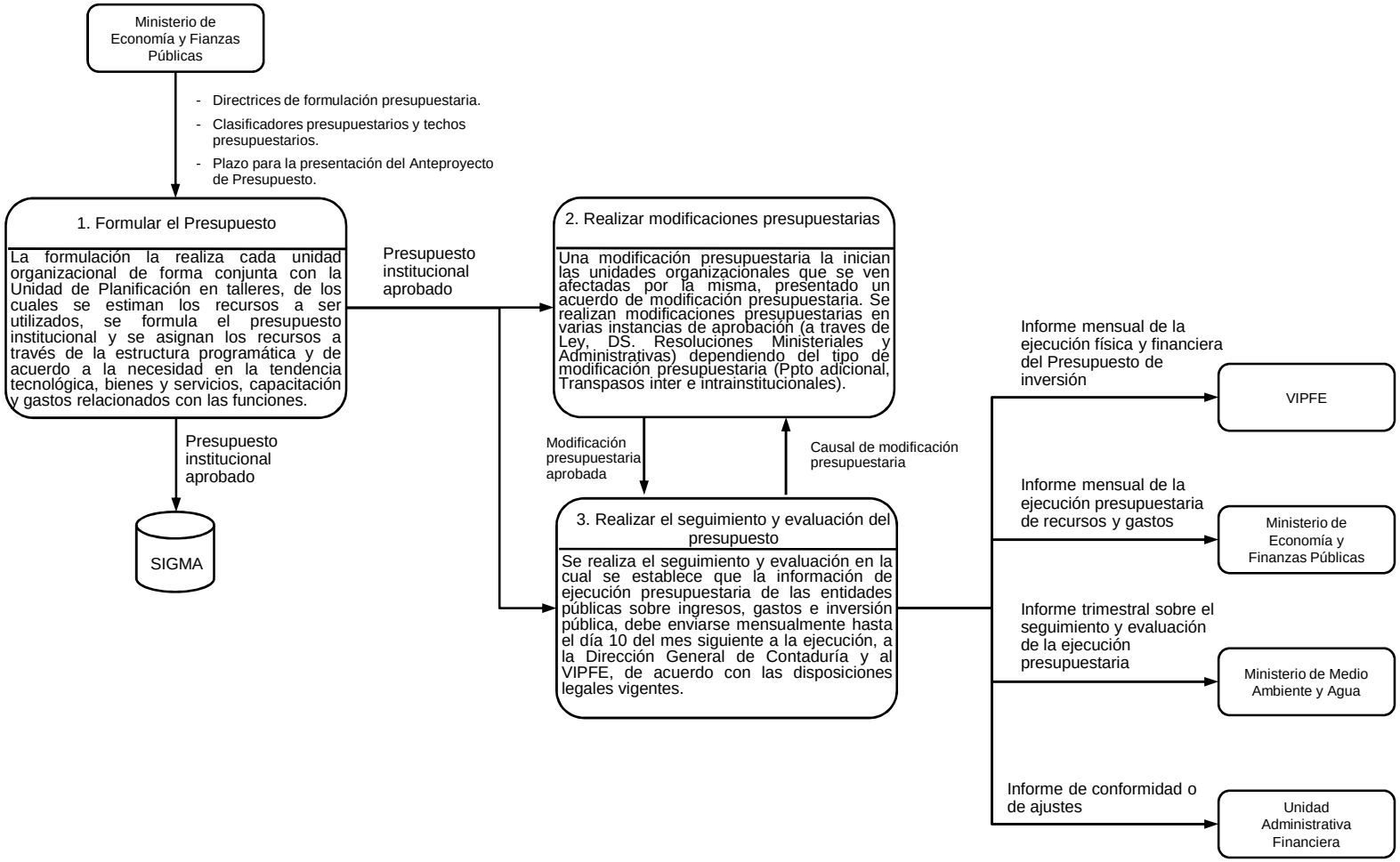PROCESO: SISTEMA DE PRESUPUESTO