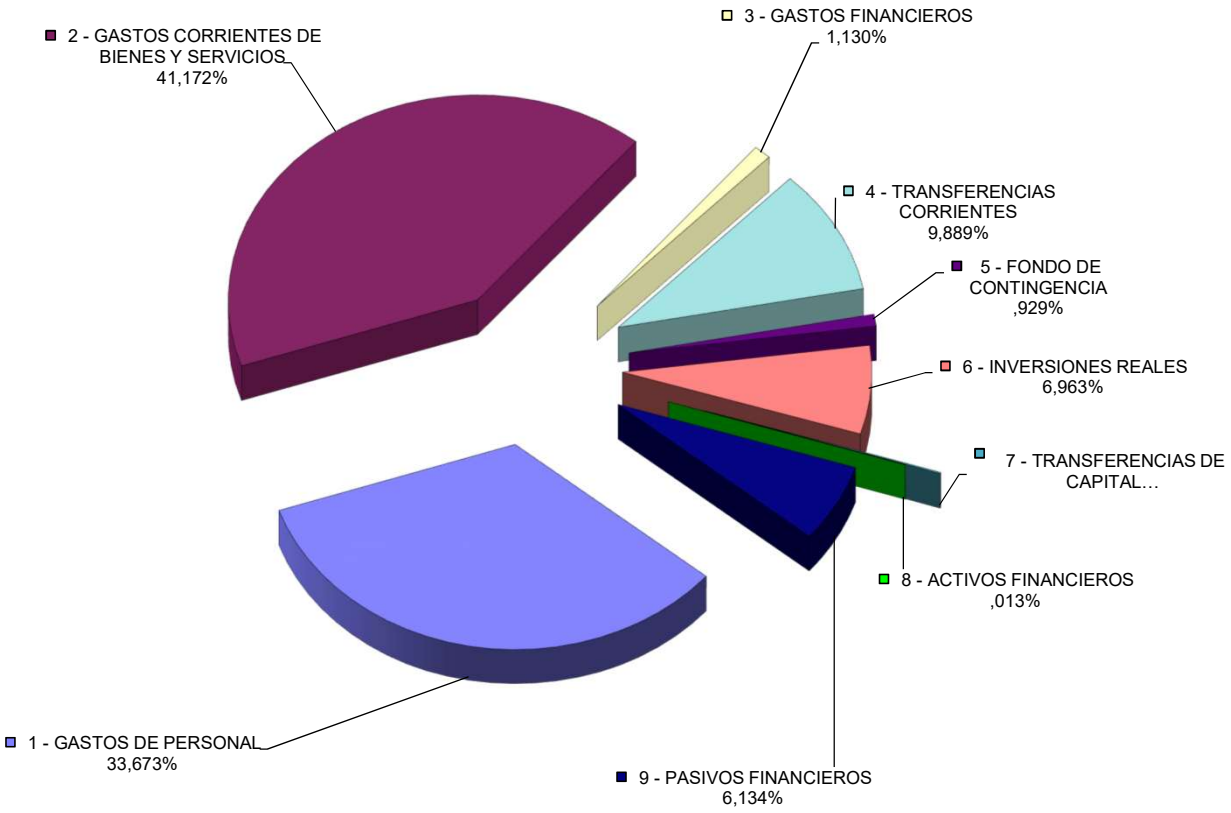PRESUPUESTO GASTOS 2025