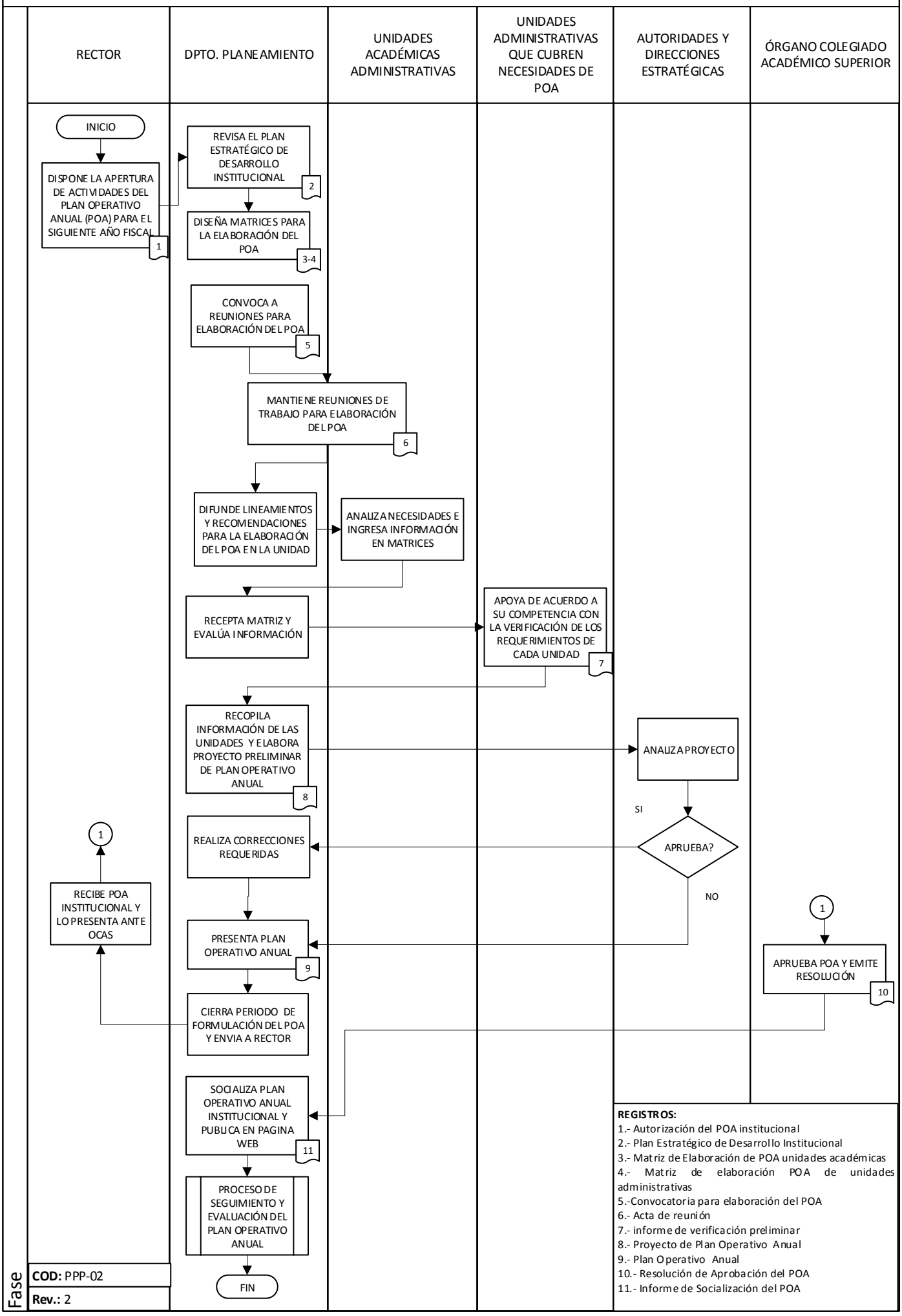FORMULACIÓN Y APROBACIÓN DEL PLAN OPERATIVO ANUAL