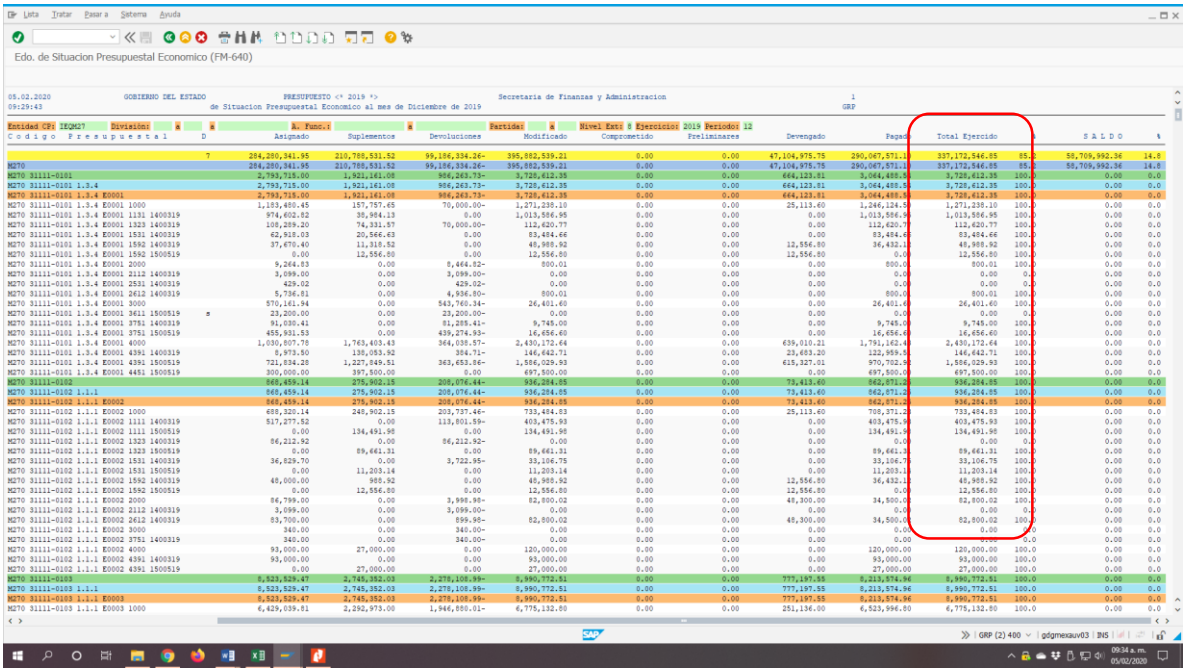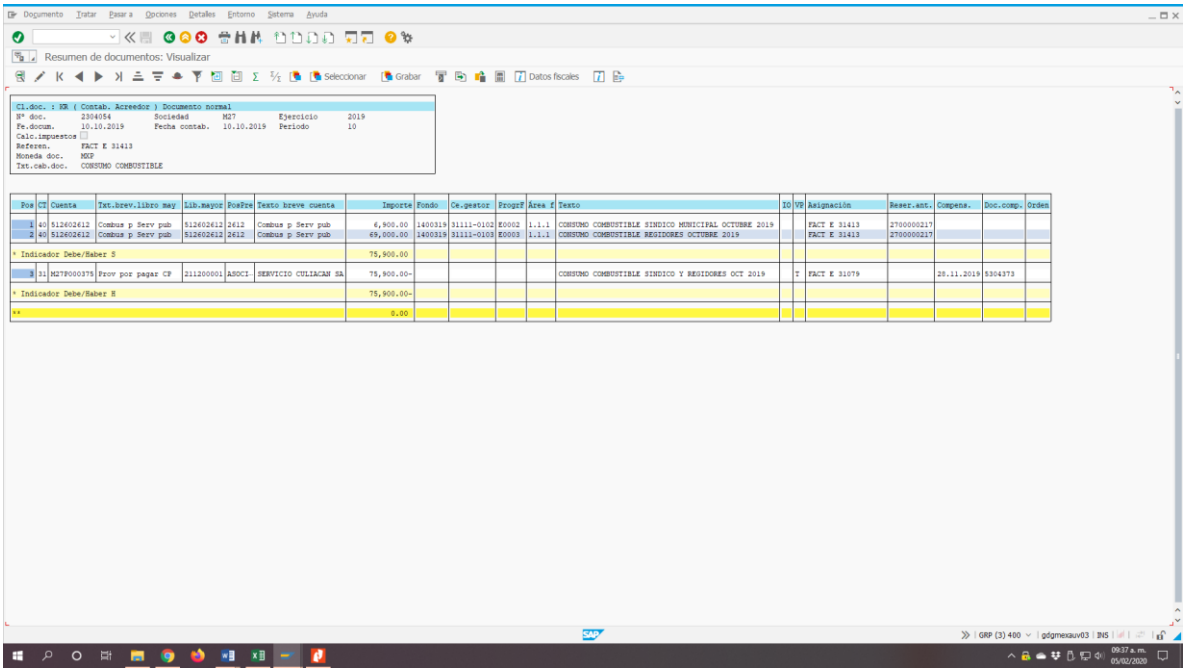B.2.5 Etapa del presupuesto de egresos ejercido