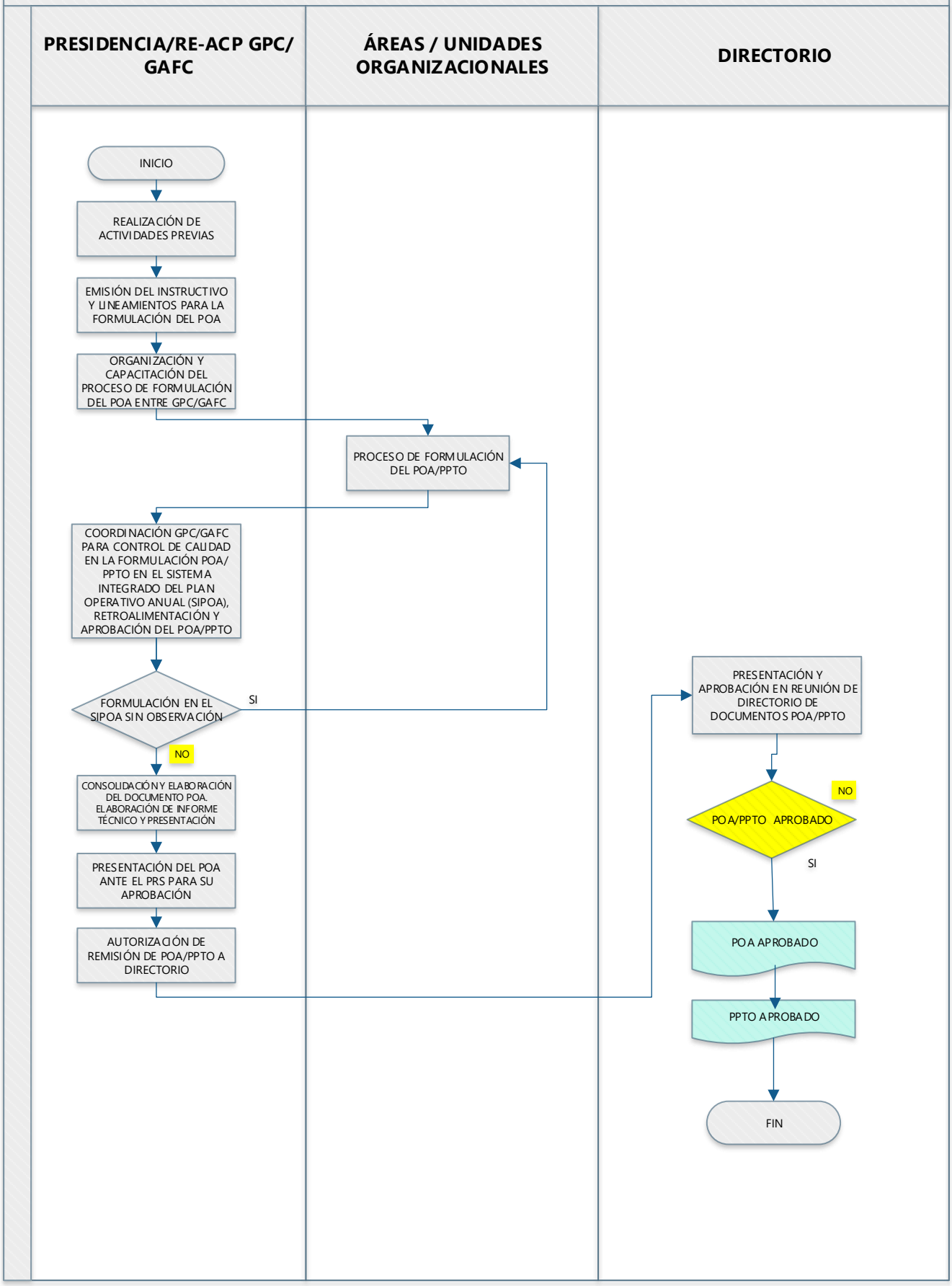PROCEDIMIENTO: FORMULACIÓN DE PLANES DE CORTO PLAZO (POA)