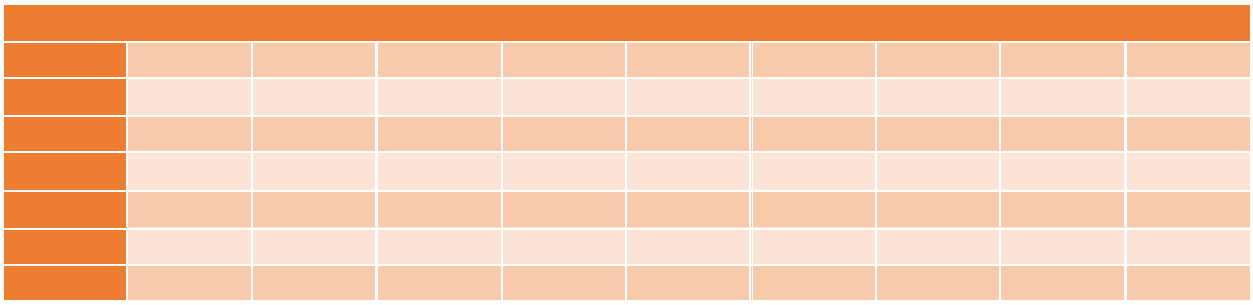Manual de Estadísticas de Finanzas Públicas 2022