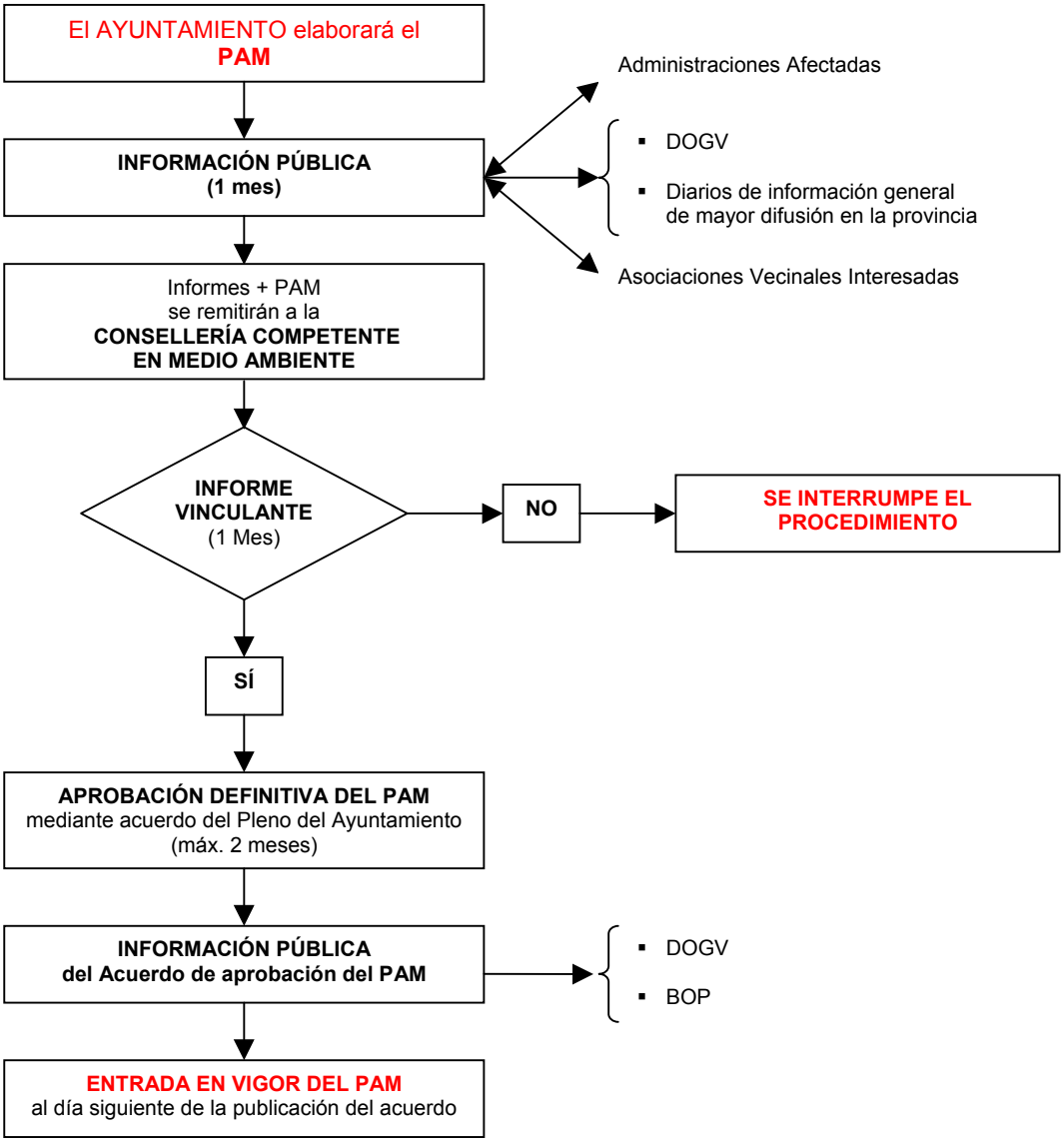PROCEDIMIENTO DE ELABORACIÓN DEL PAM