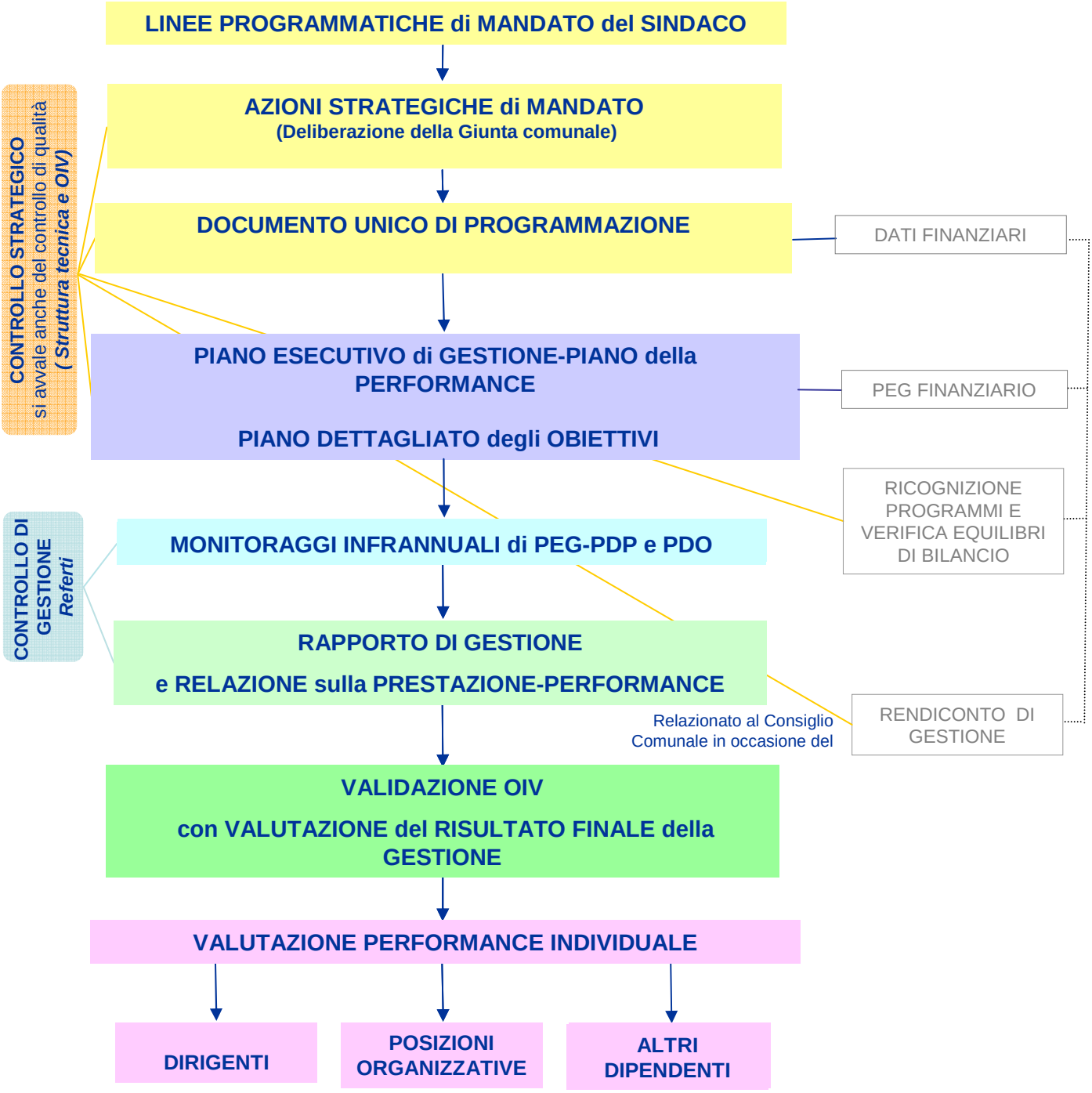SISTEMA INTEGRATO DI PROGRAMMAZIONE, GESTIONE, CONTROLLO E VALUTAZIONE