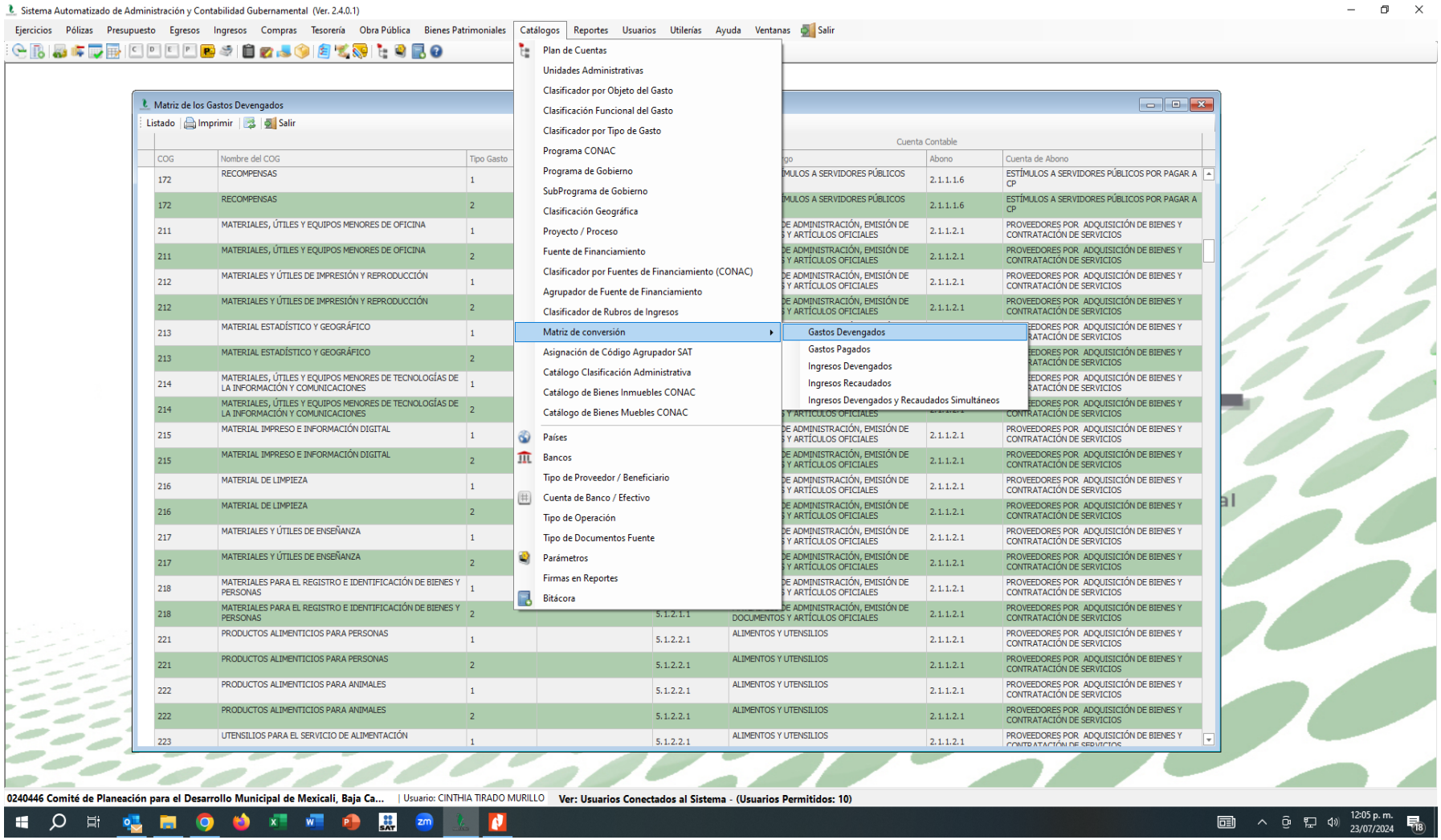A.1.3 DISPONE DE LA MATRIZ DEVENGADO DE GASTO