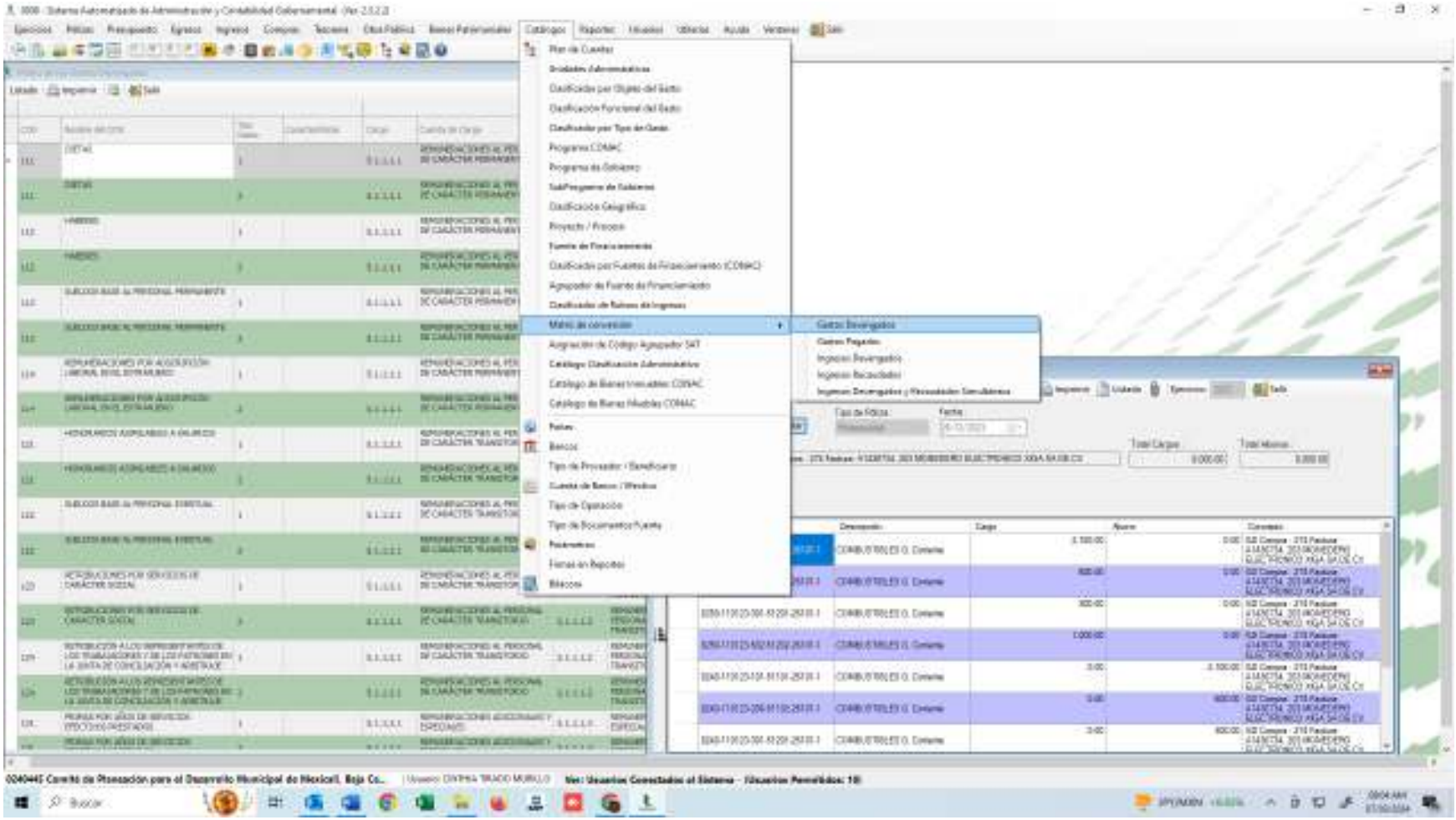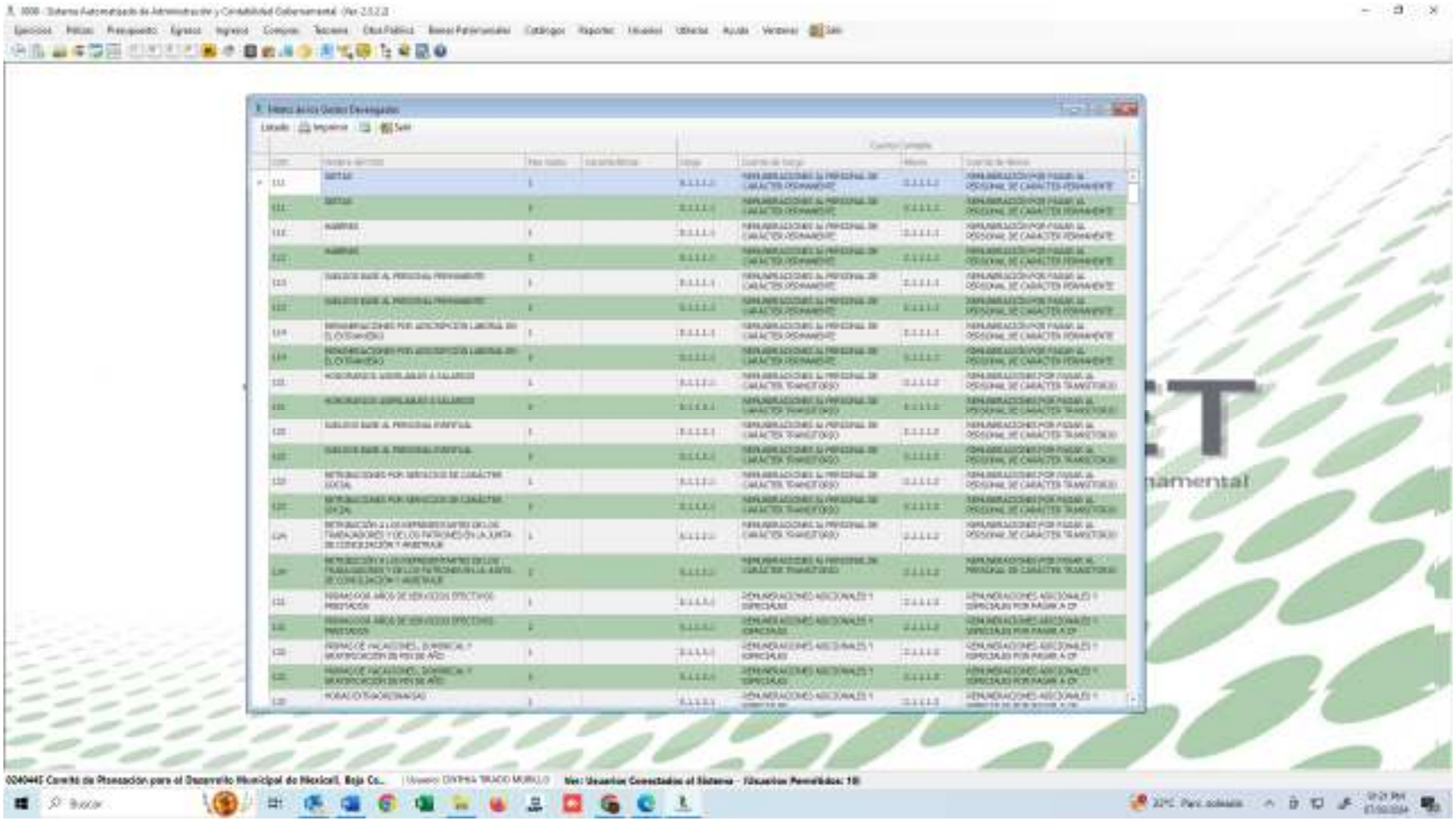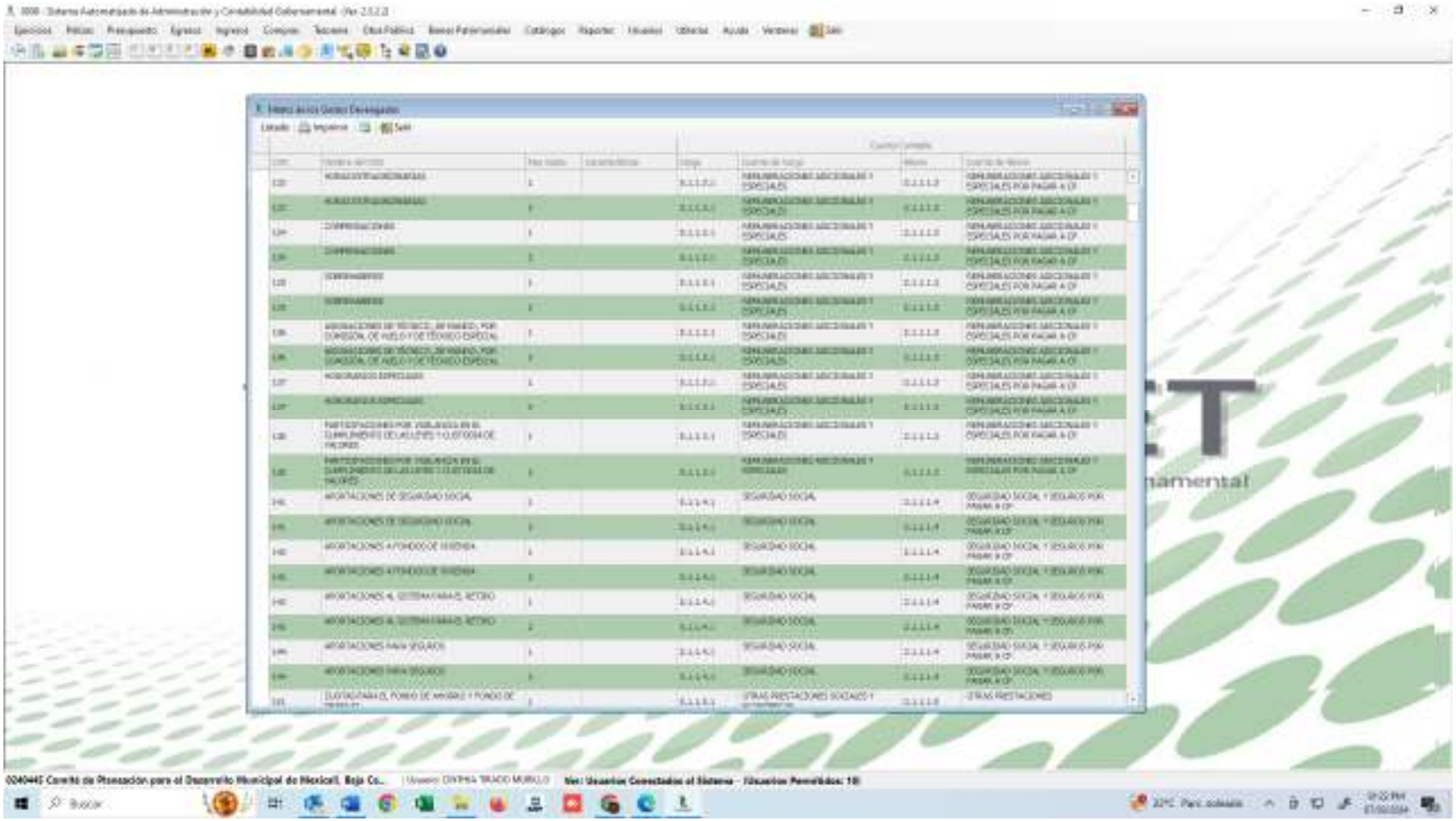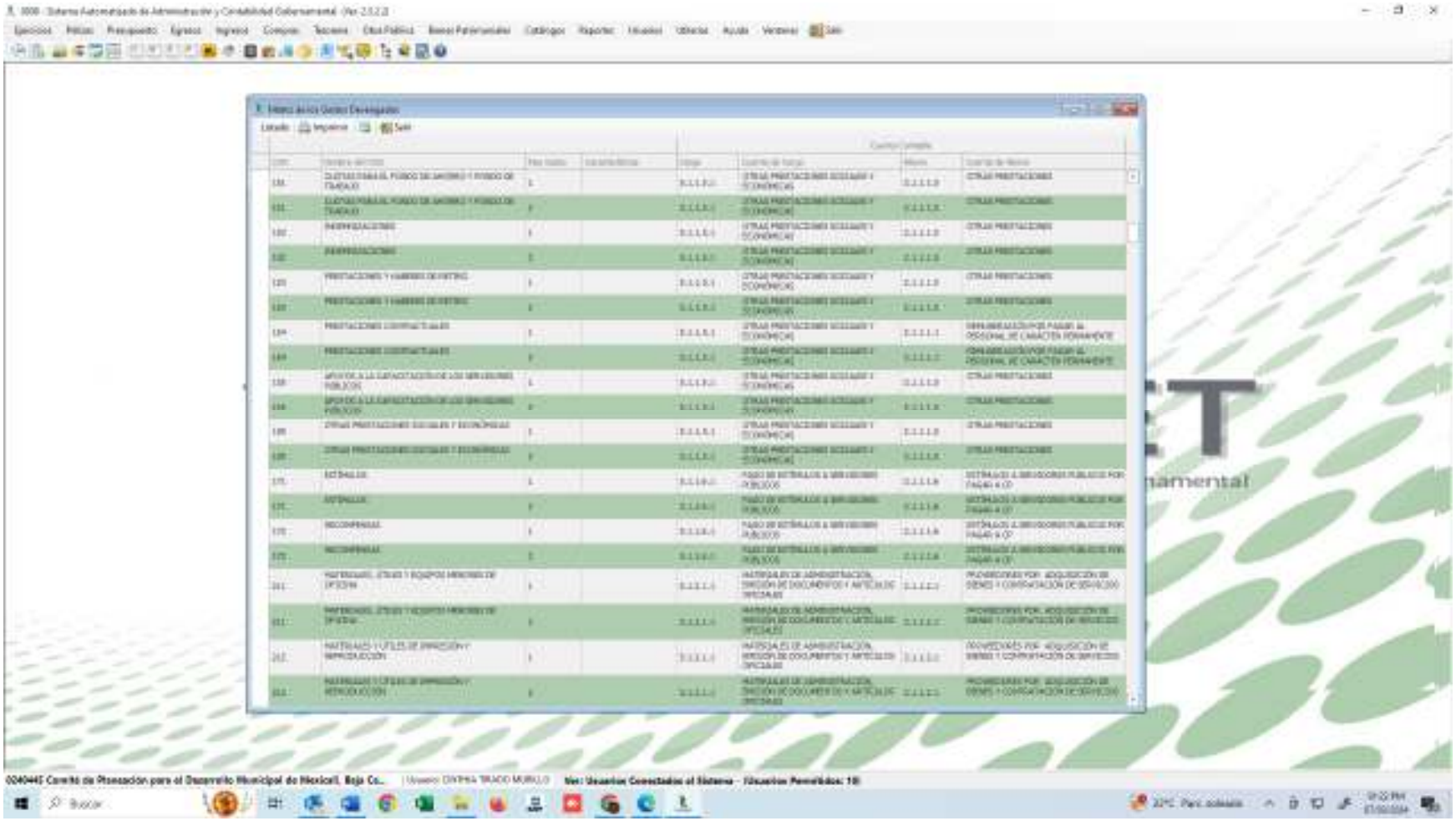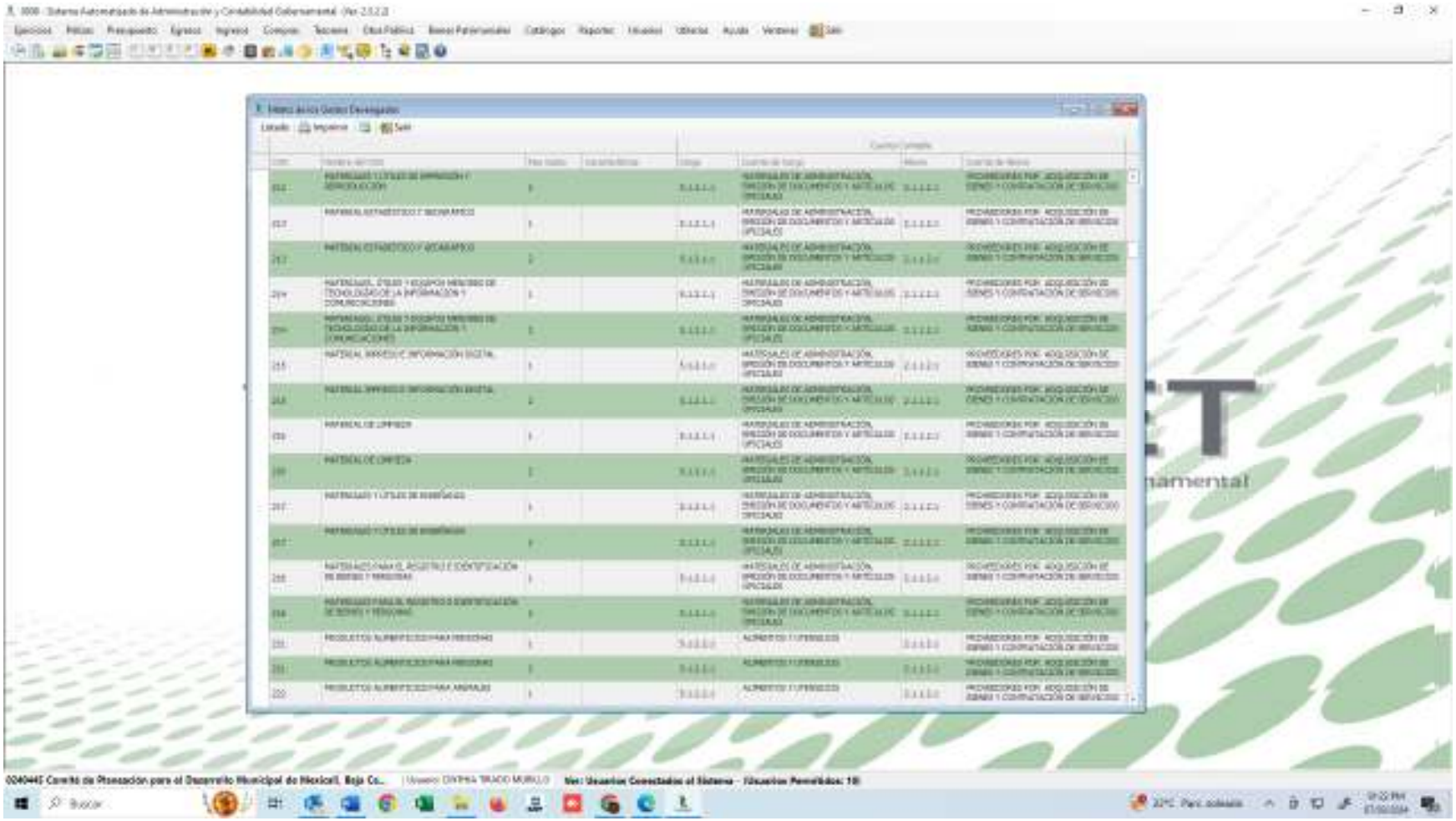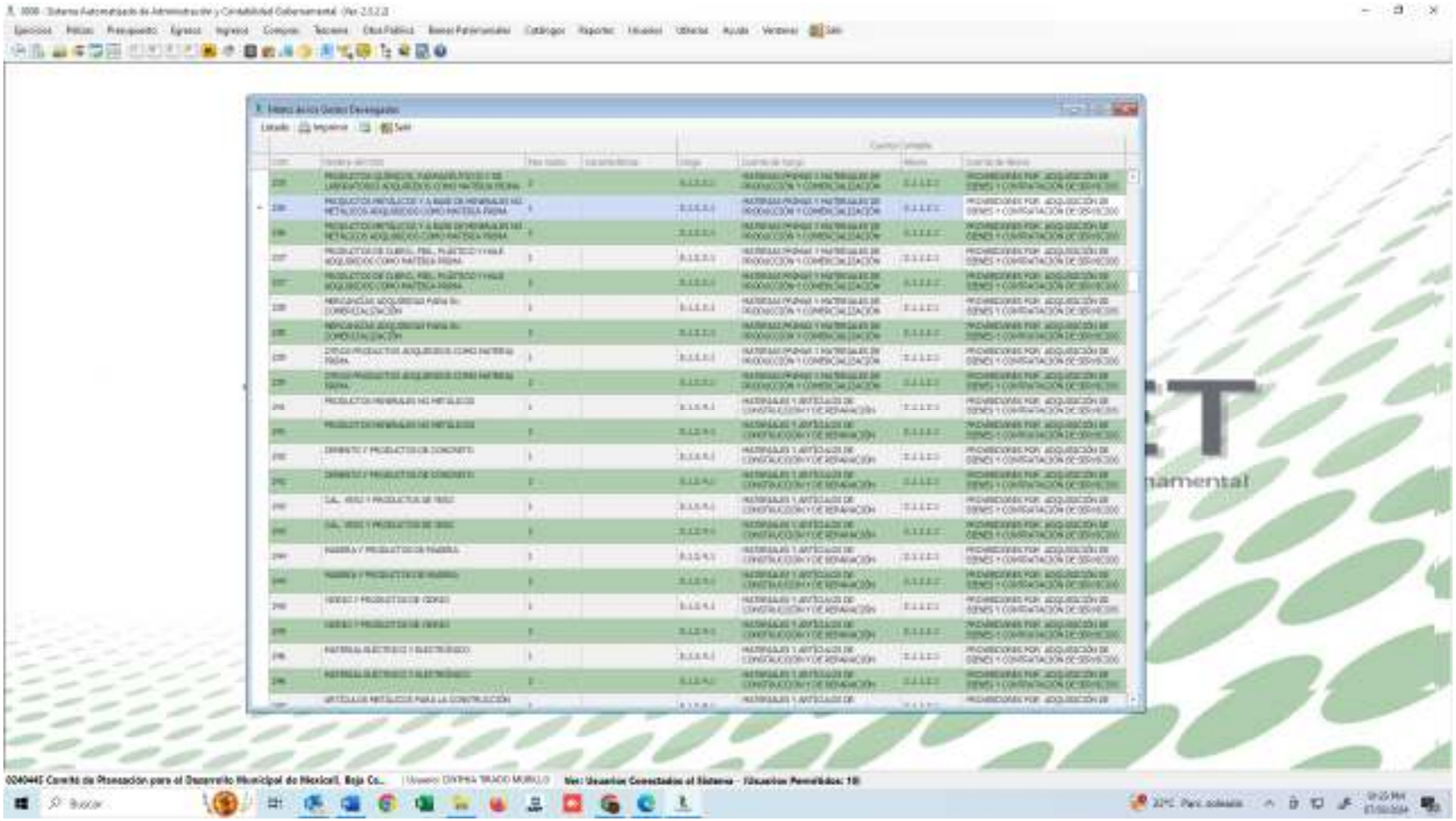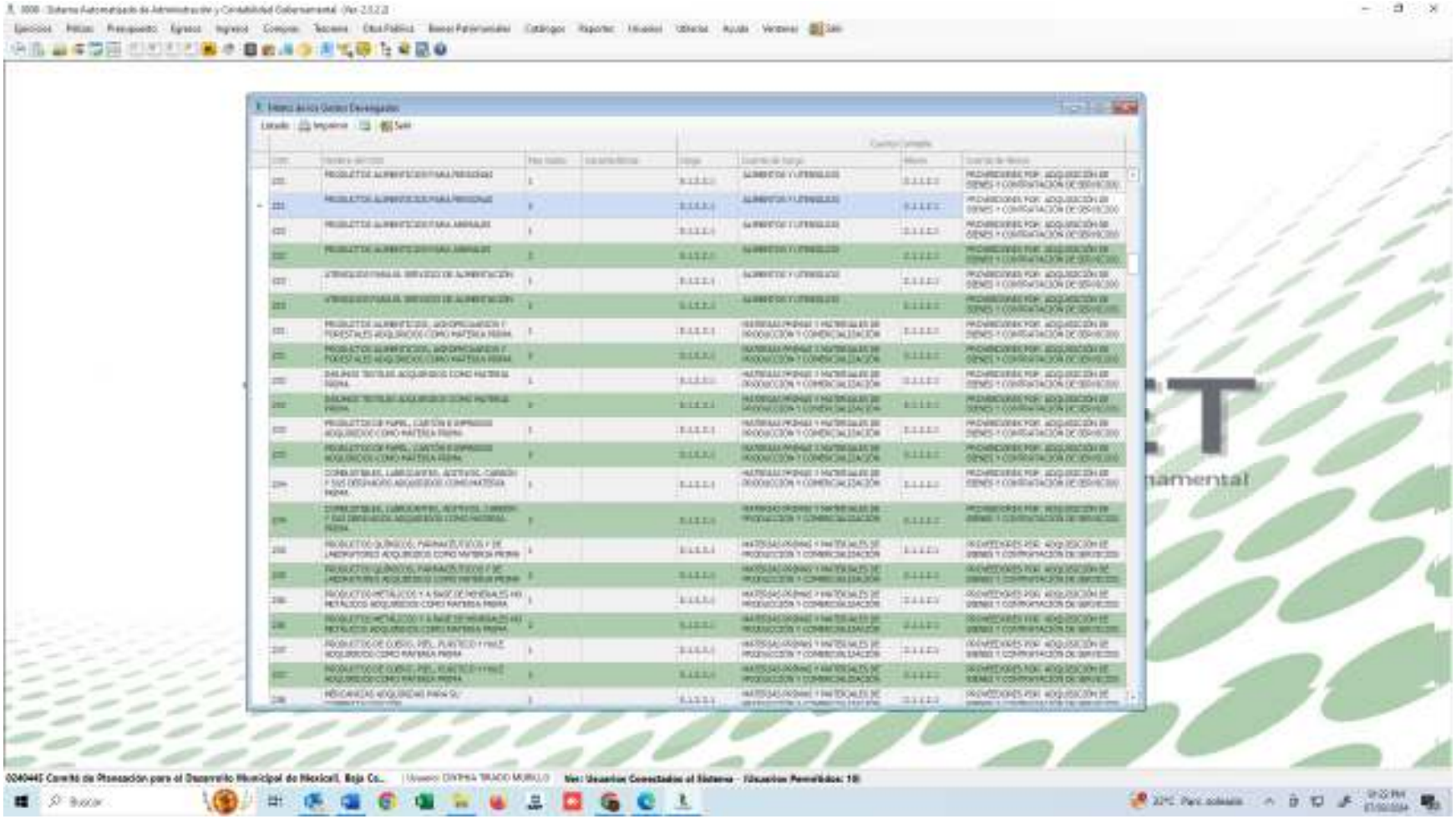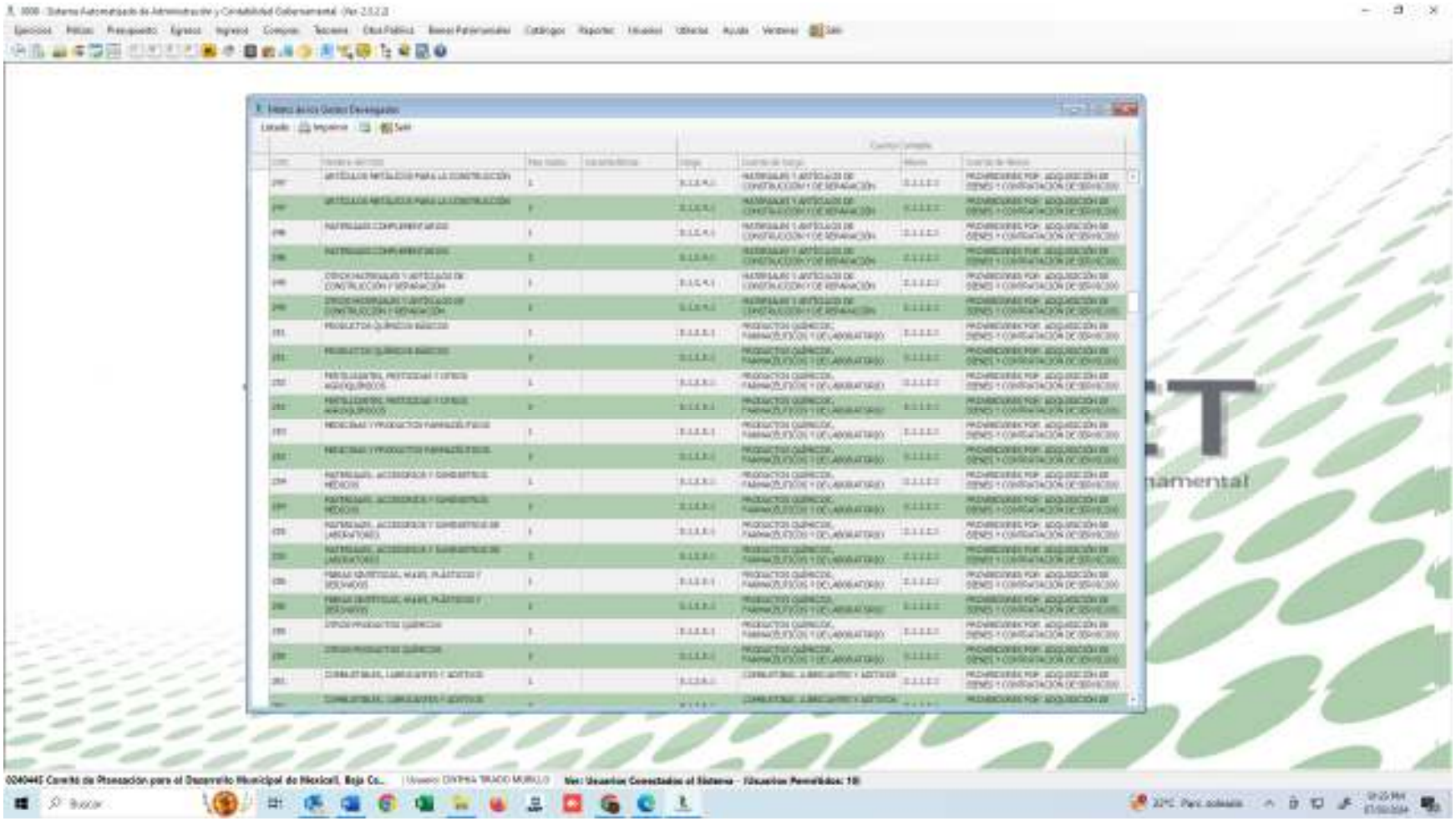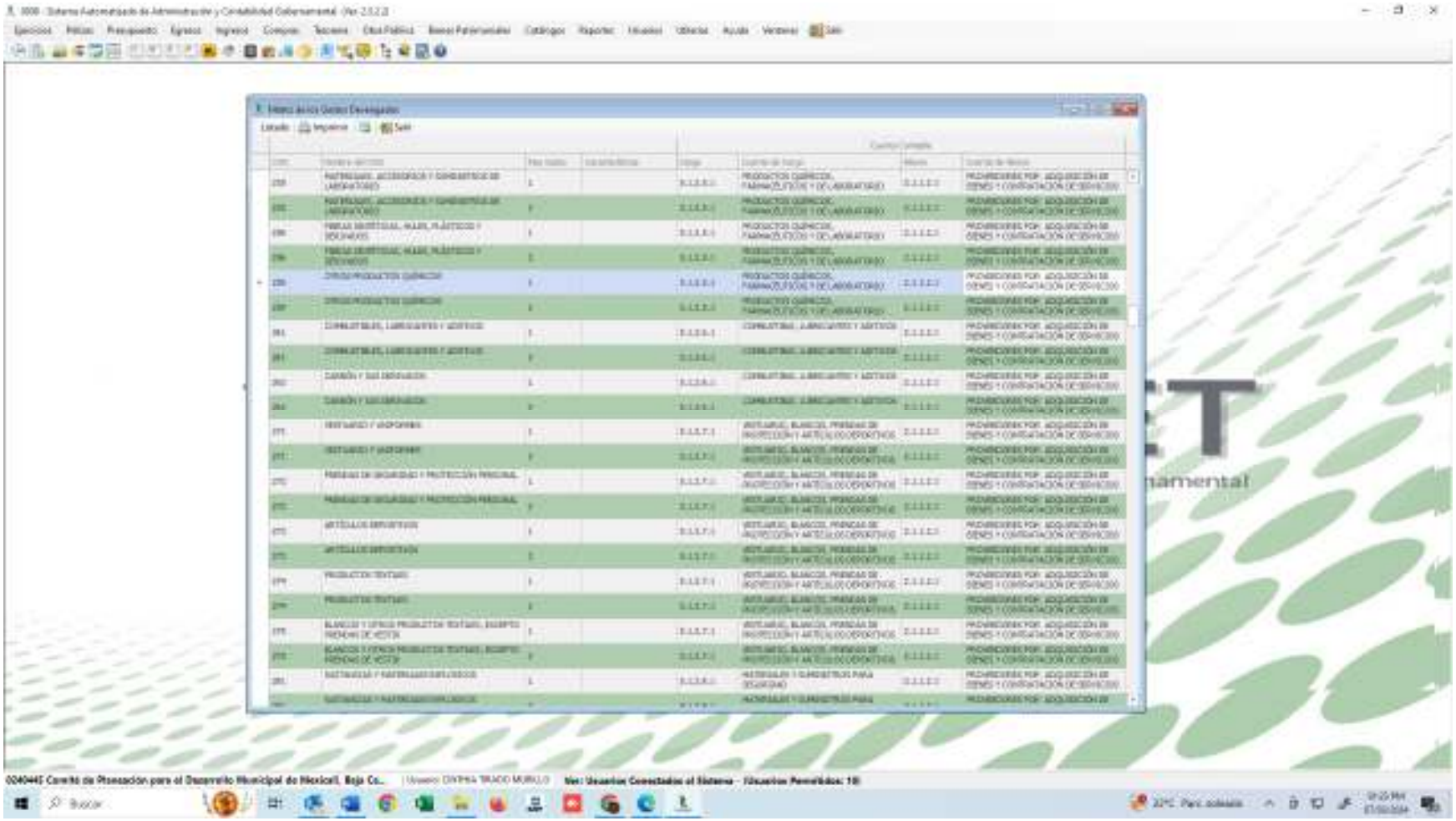A.1.3 MATRIZ DE DEVENGADO DE GASTOS