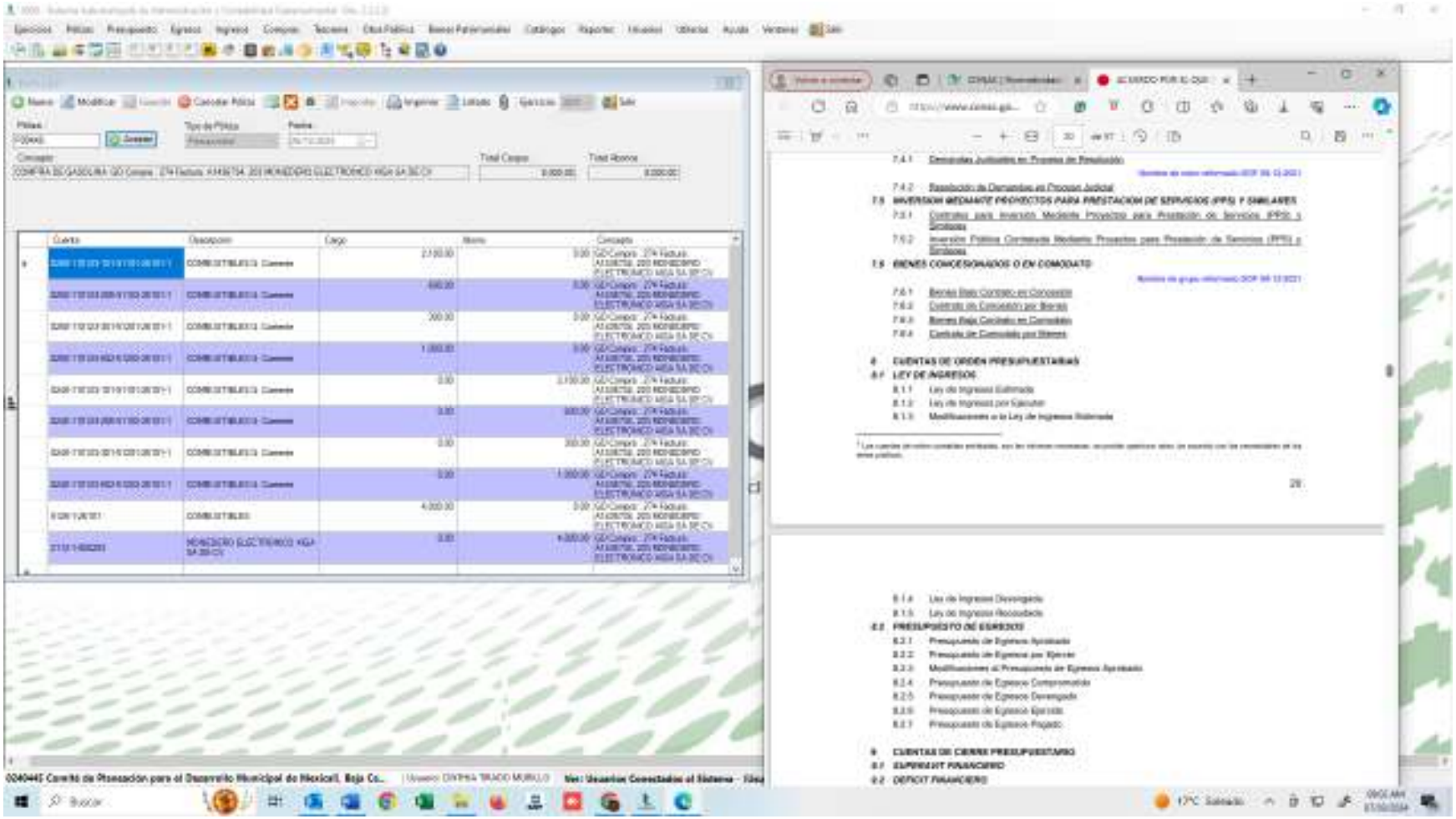A.2.11 REGISTRO DEL GASTO DEVENGADO CONFORME AL CONAC