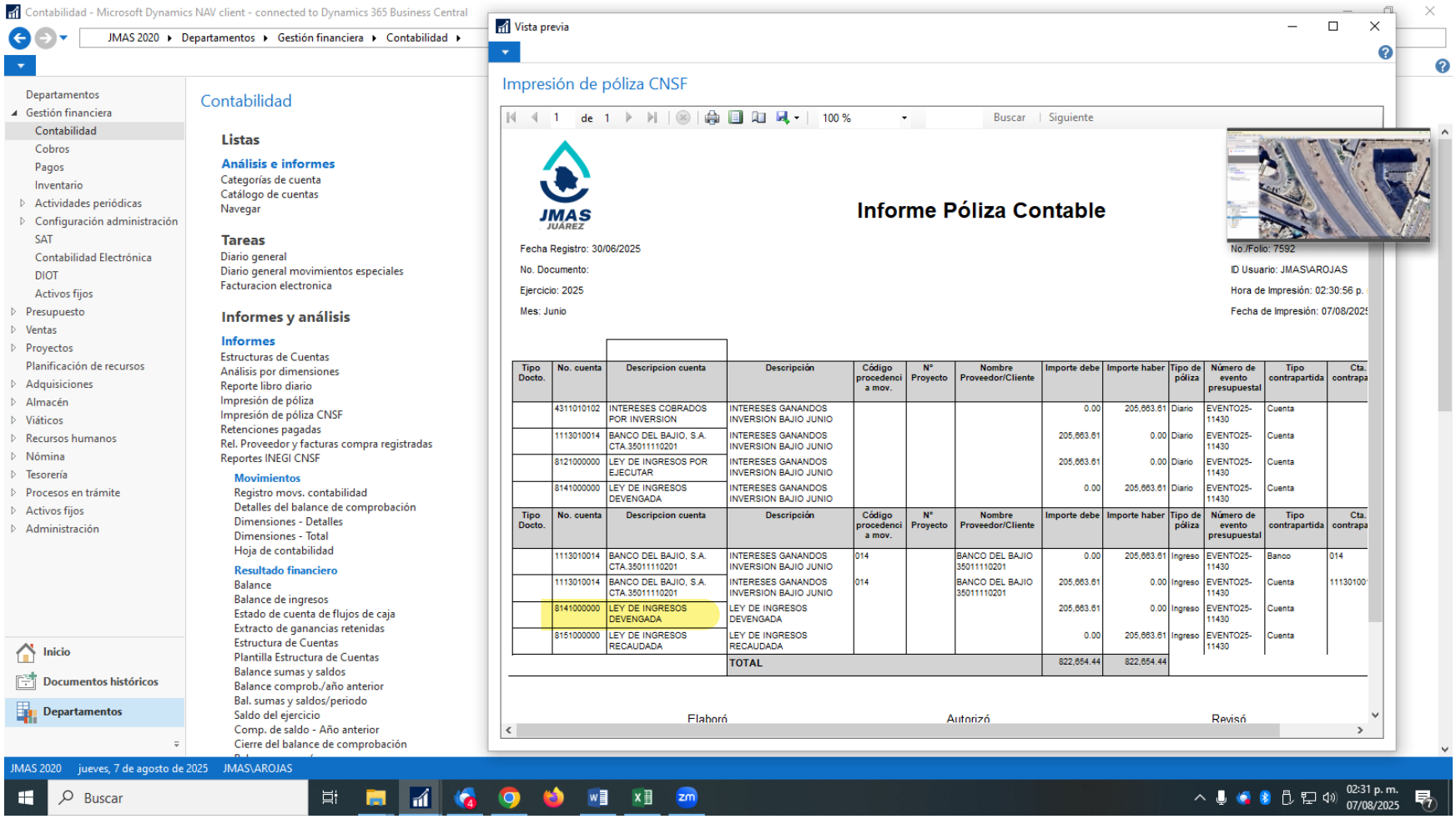B.2.9 Registra la etapa del Presupuesto de Ingreso Devengado