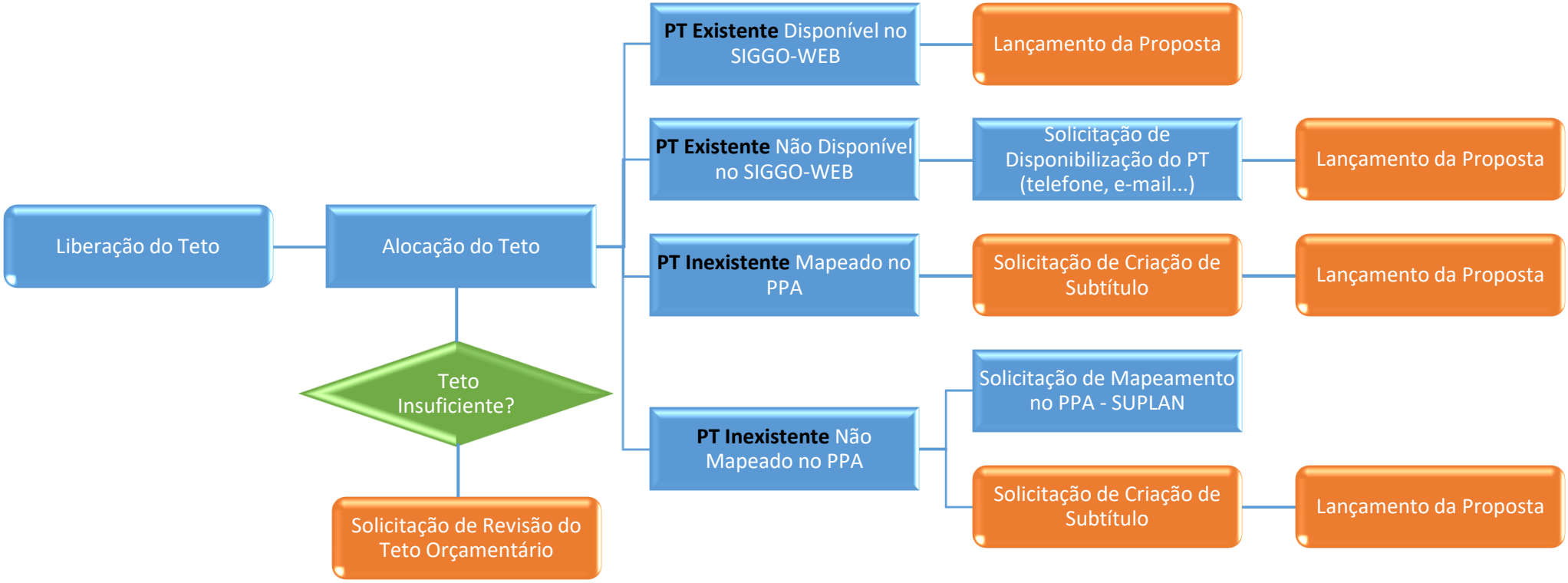FLUXOGRAMA – DESPESAS ORÇAMENTÁRIAS