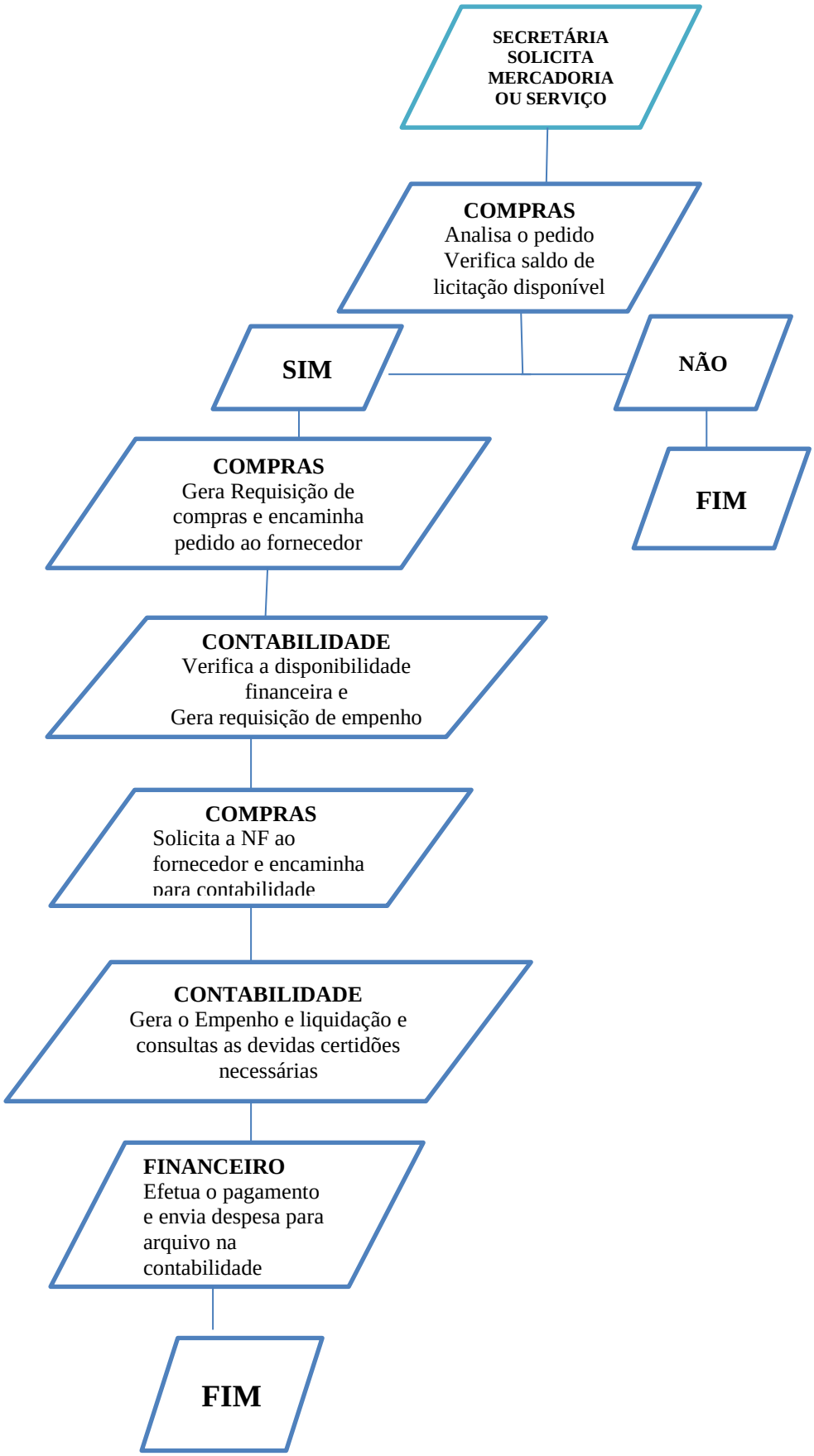FLUXOGRAMA DA DESPESA