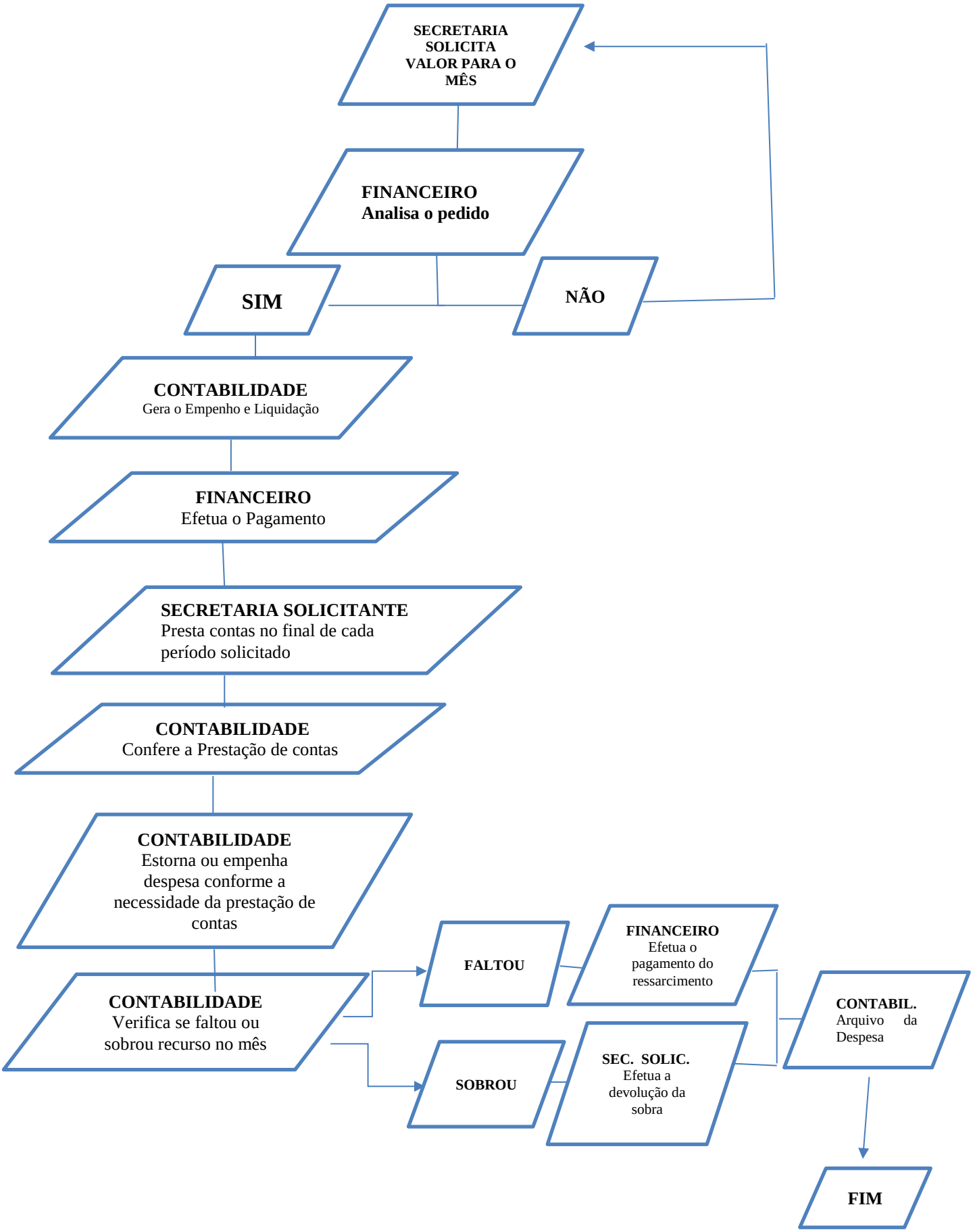FLUXOGRAMA DO PROCESSO DA DESPESA - ADIANTAMENTO