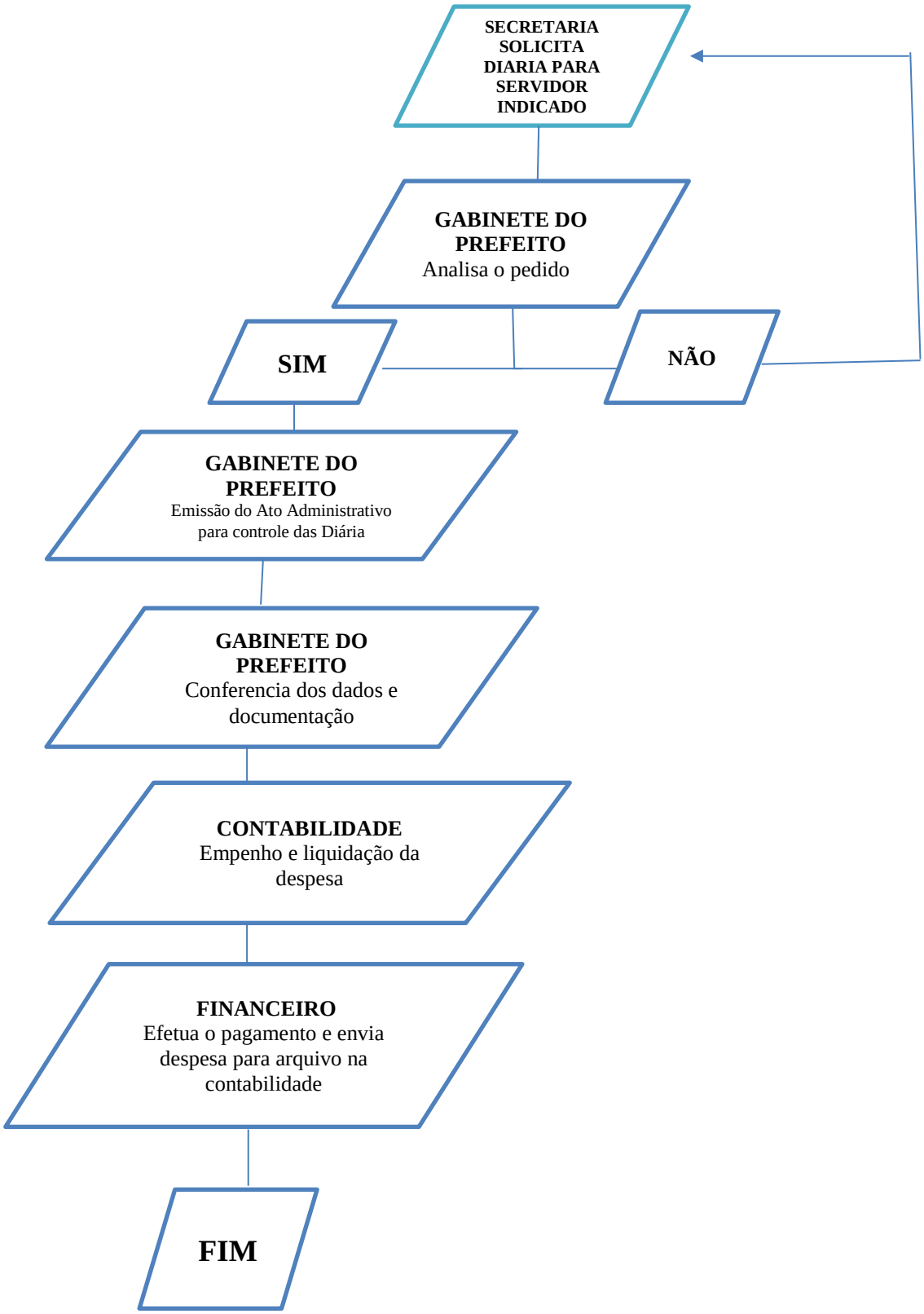FLUXOGRAMA DO PROCESSO DA DESPESA - DIARIAS