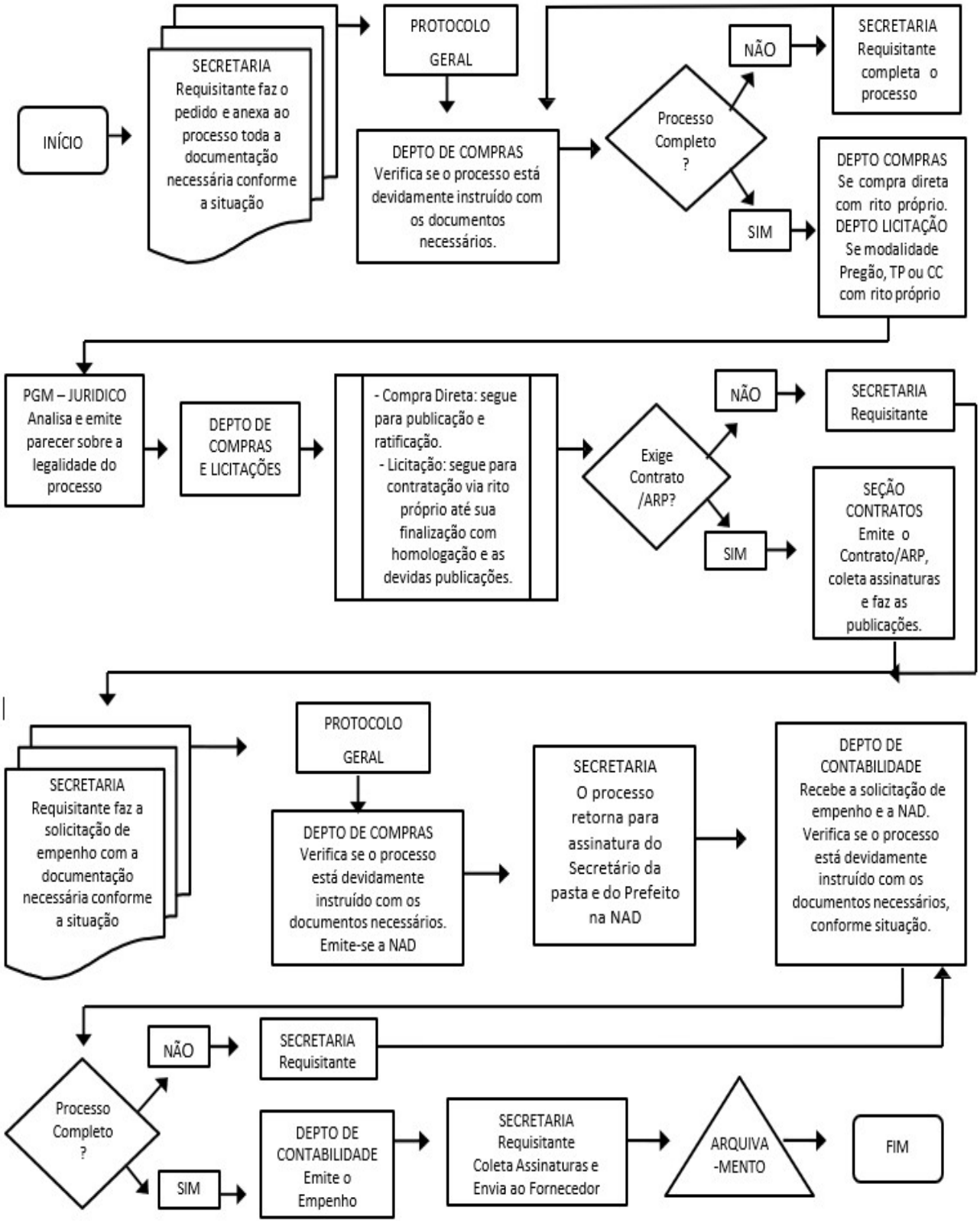FLUXOGRAMA DAS ROTINAS DE DESPESAS: AQUISIÇÃO E EMPENHO