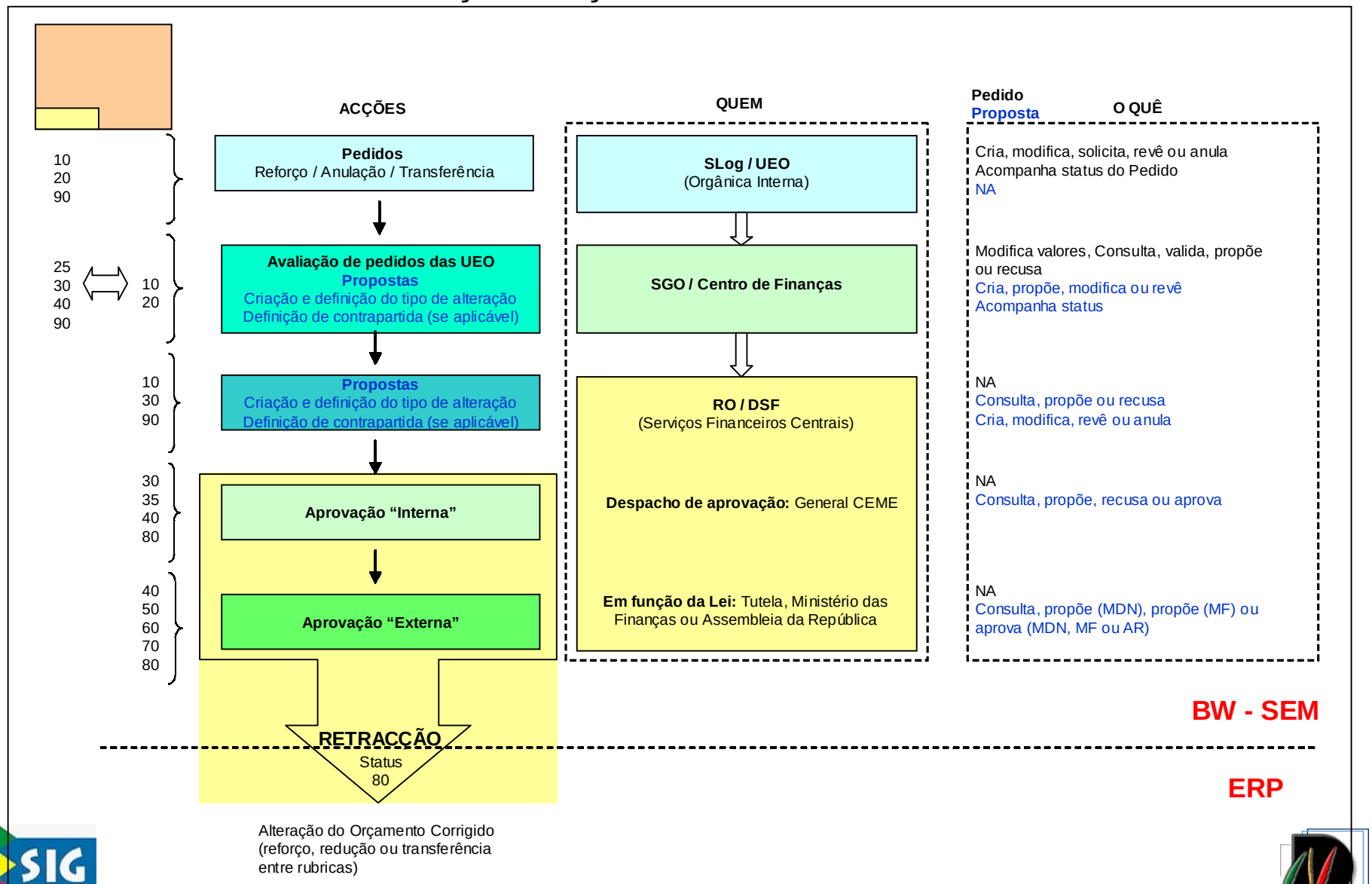Processo Global de Alterações Orçamentais