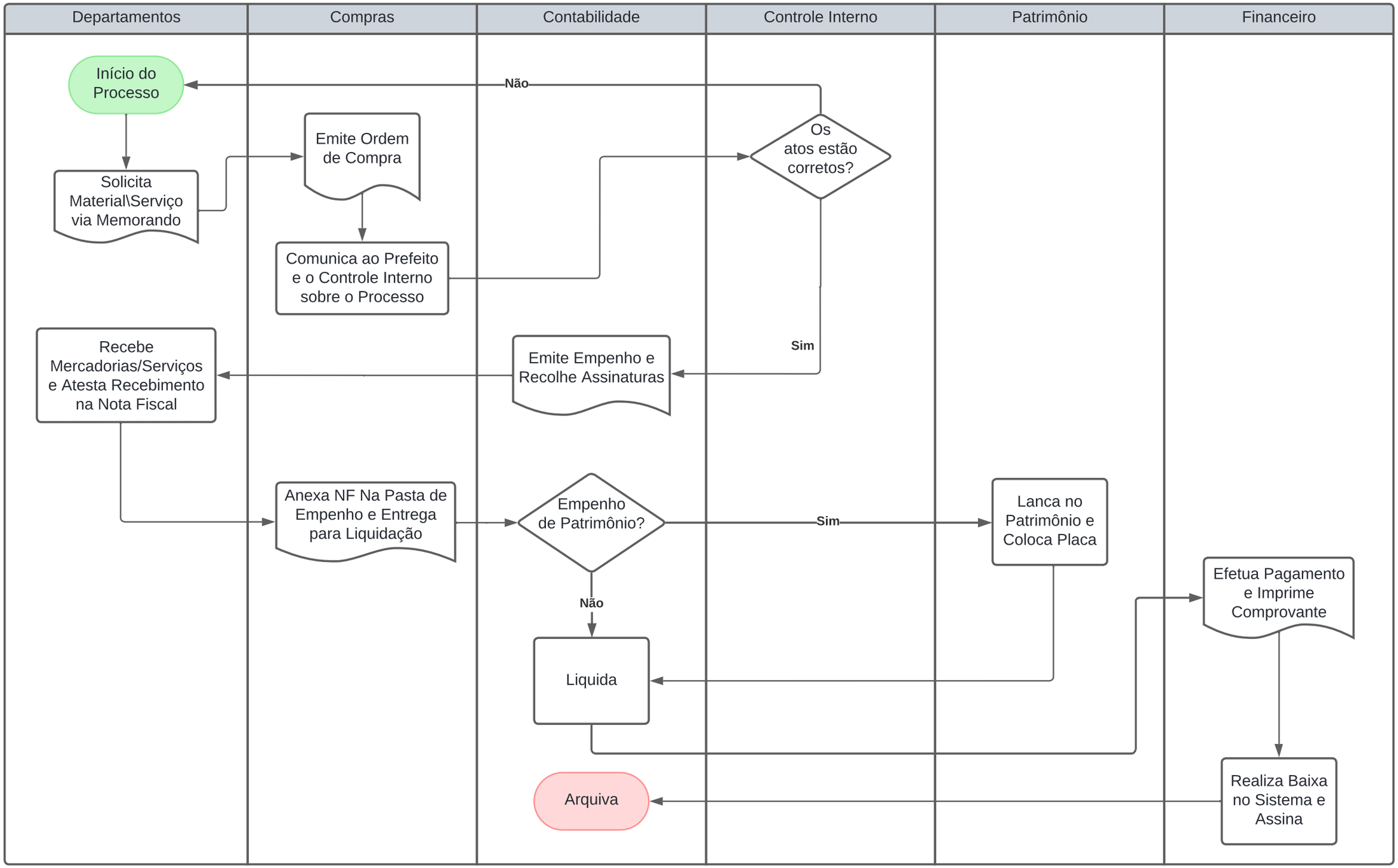Fluxograma de Procedimentos para Emissão da Nota de Empenho