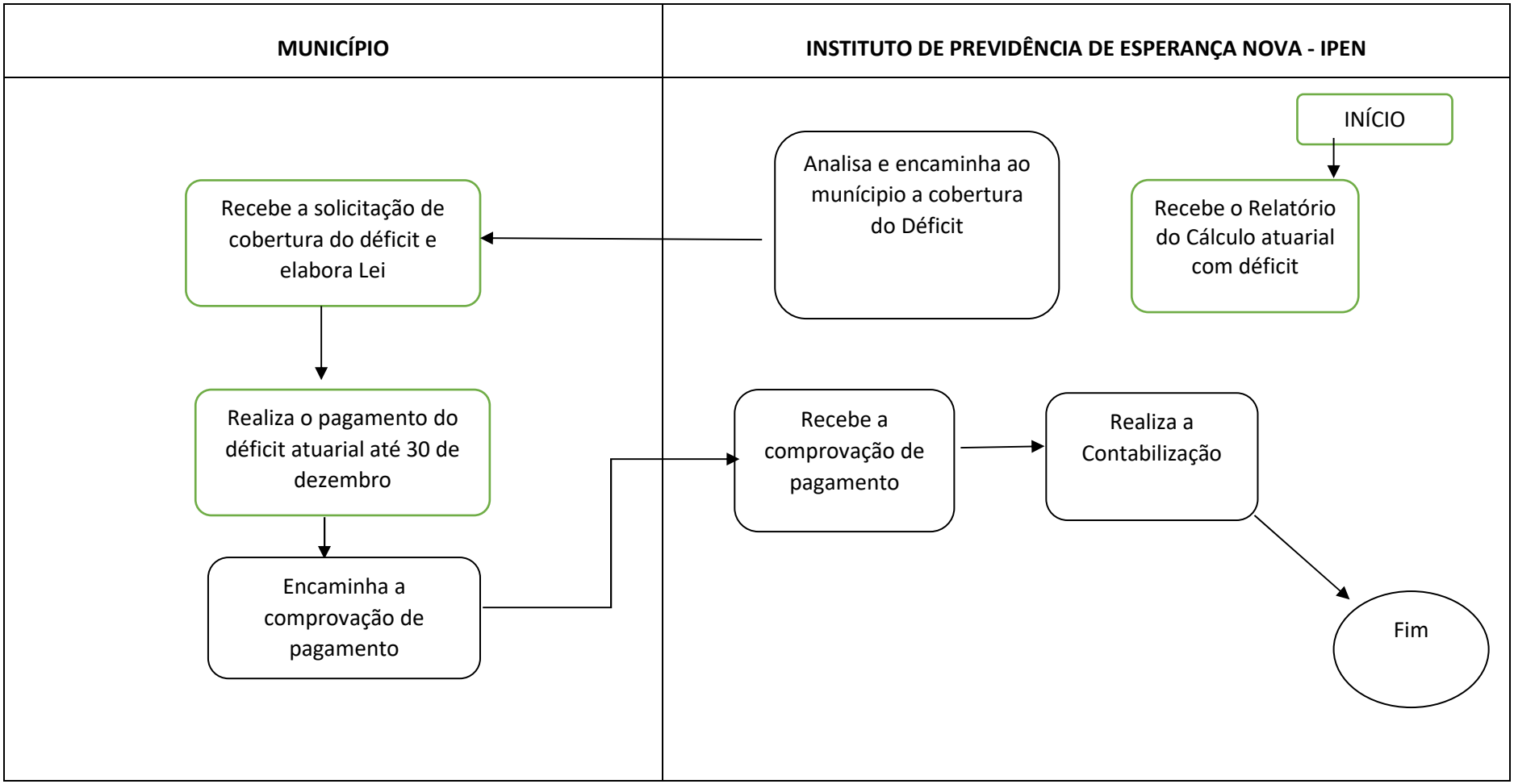Fluxograma de repasse do Aporte Atuarial para cobertura do Déficit