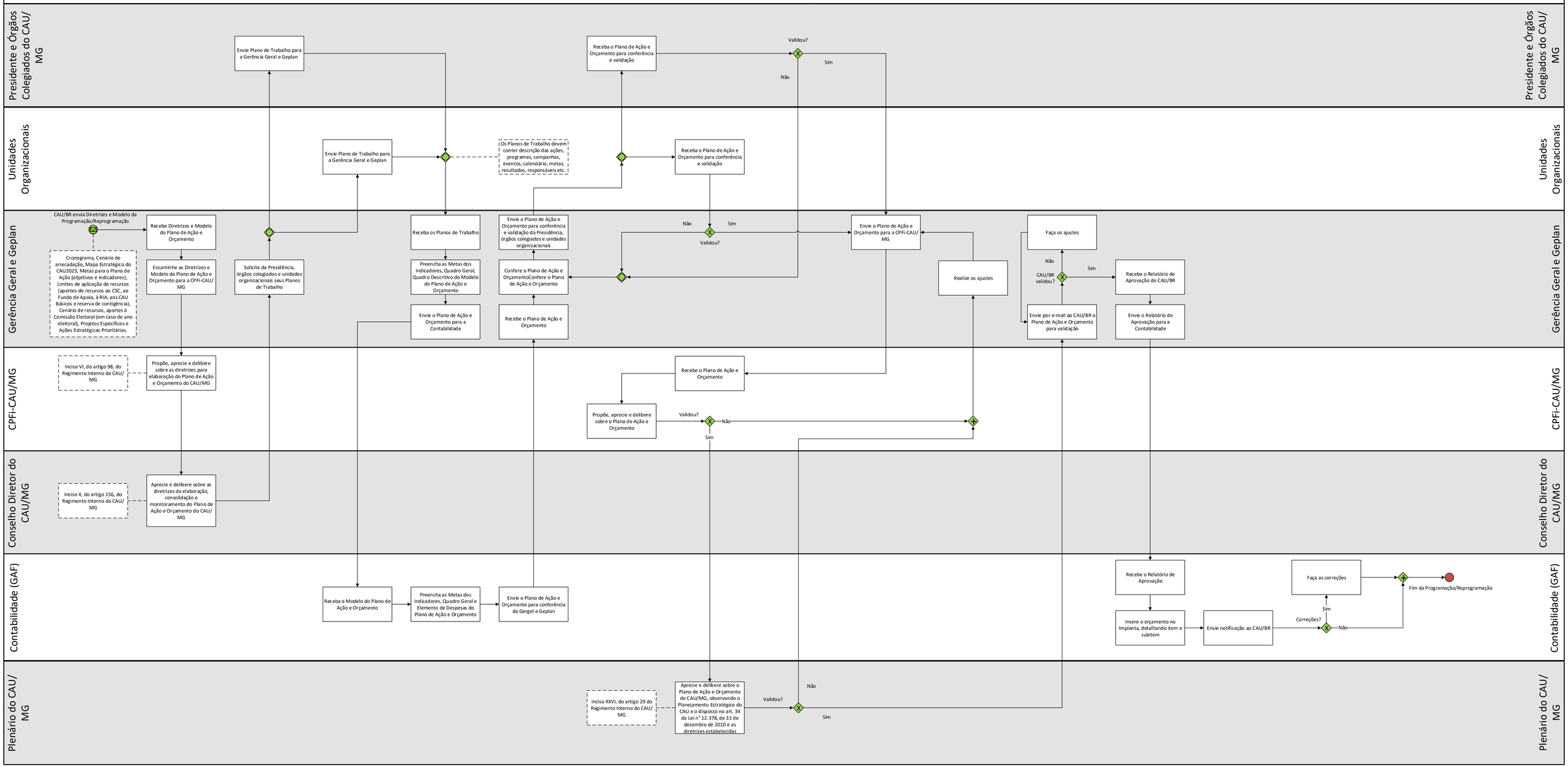4.5.1. Gestão de Orçamento