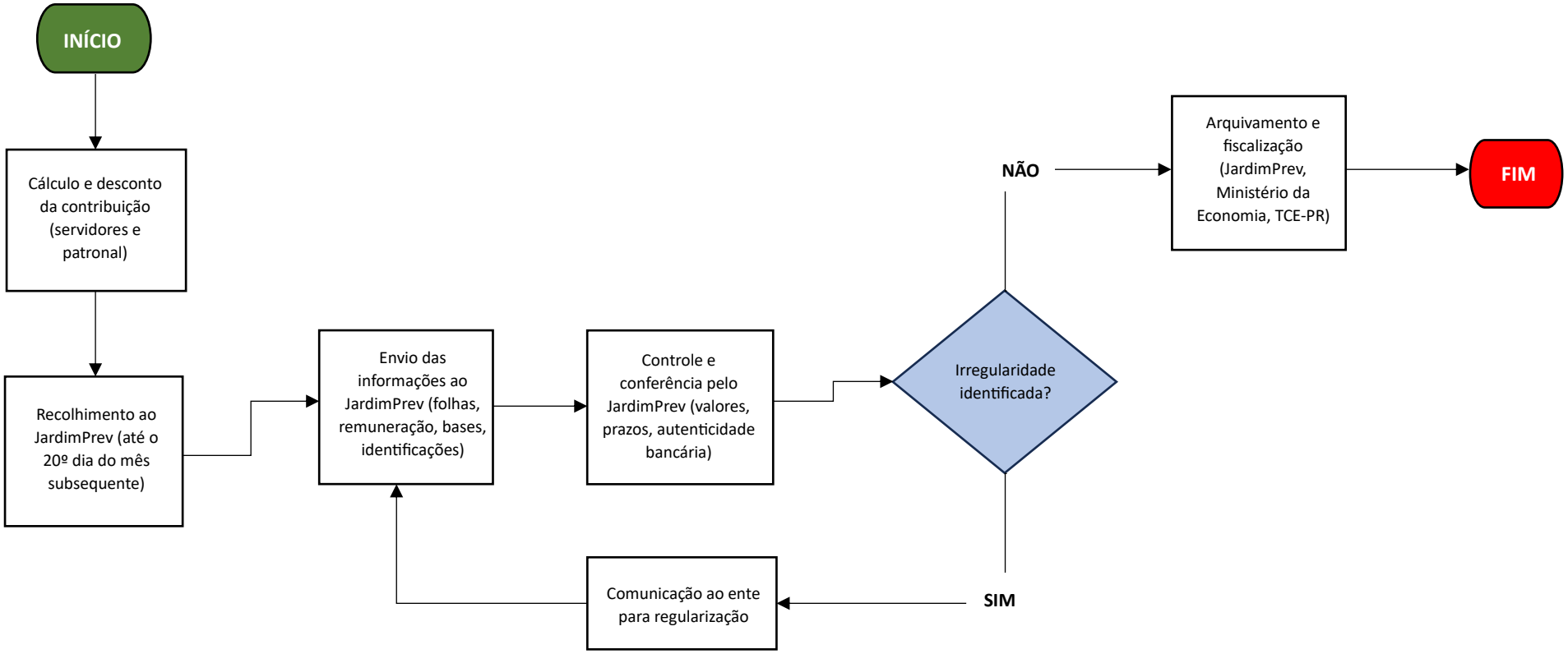FLUXOGRAMA DO PROCESSO DE CONTROLE DE REPASSE DE CONTRIBUIÇÕES NORMAIS