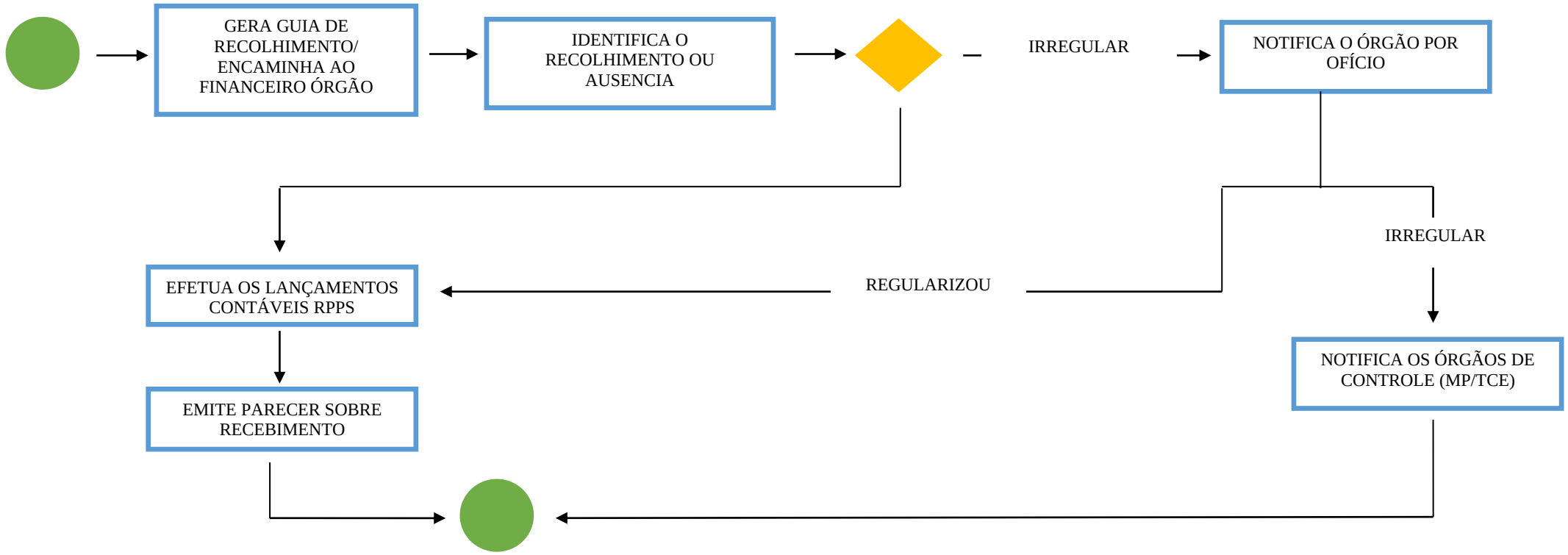Fluxograma Processo de Arrecadação e Cobrança de Aportes para Cobertura de Déficit Atuarial