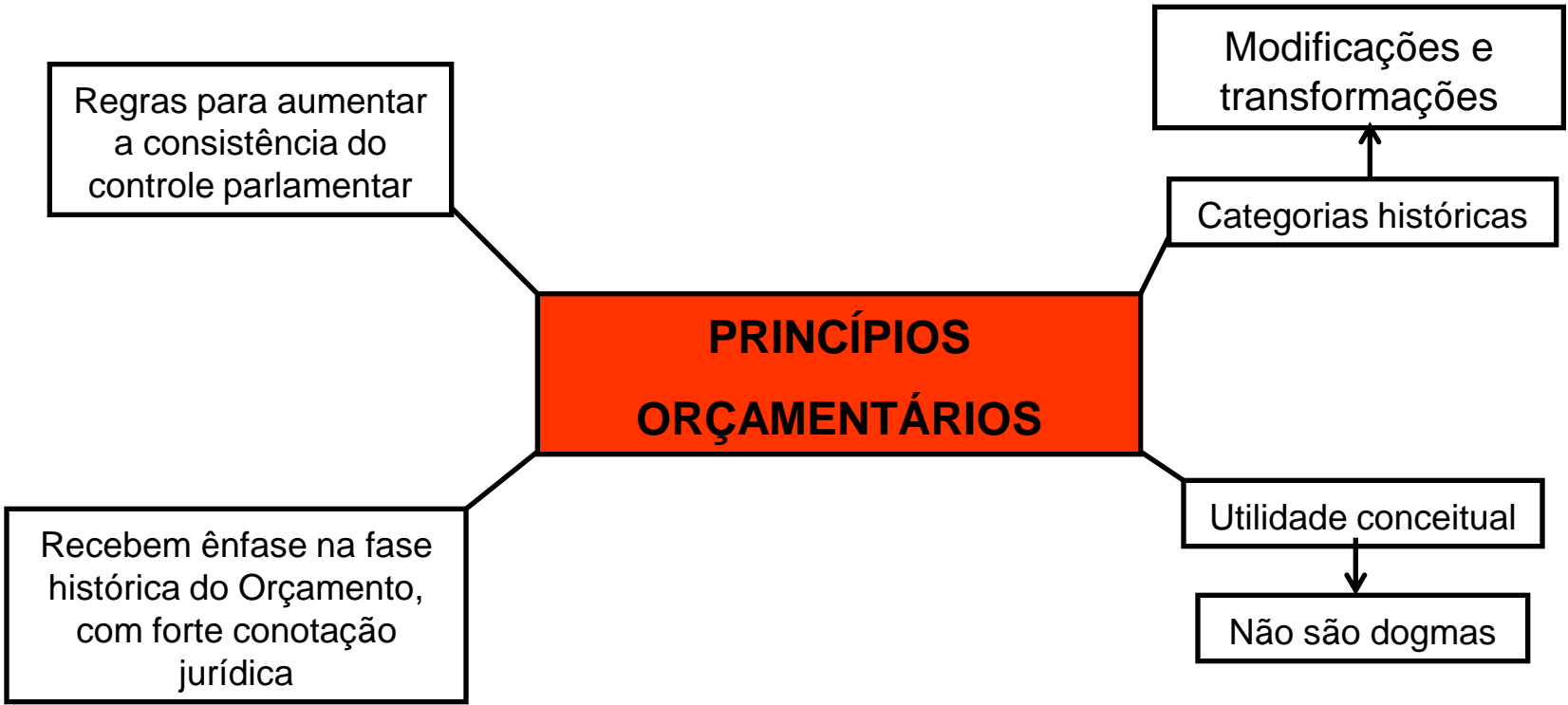


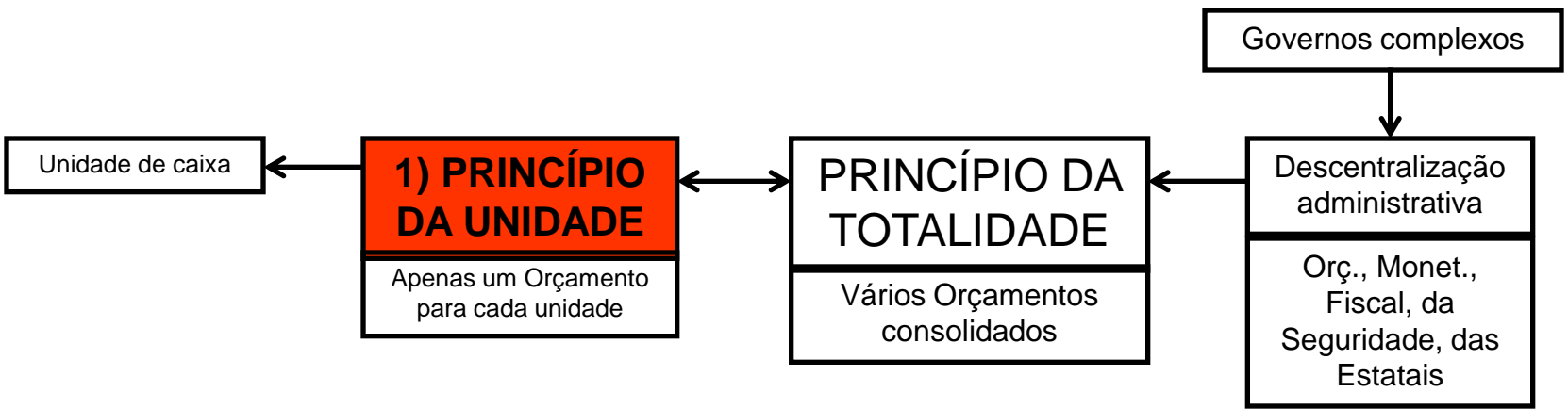
ADMINISTRAÇÃO FINANCEIRA E ORÇAMENTÁRIA PÚBLICA

MCAFOP10

Valdemir Pires







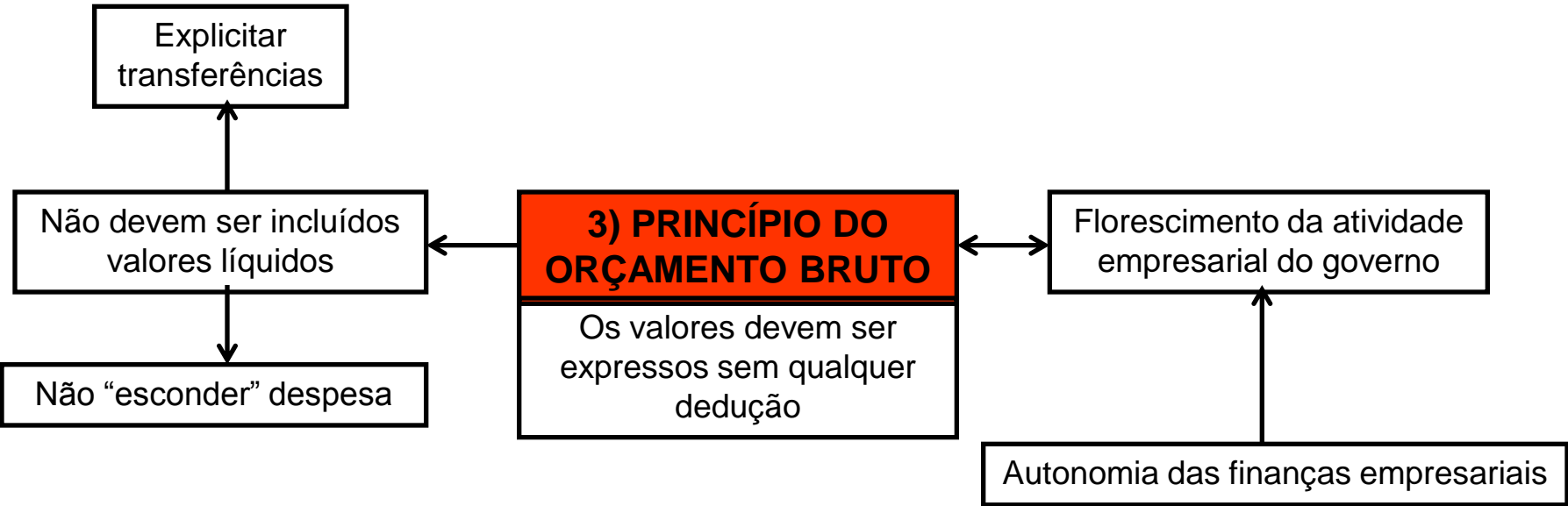
Conhecimento e controle social de todo o movimento financeiro do Governo

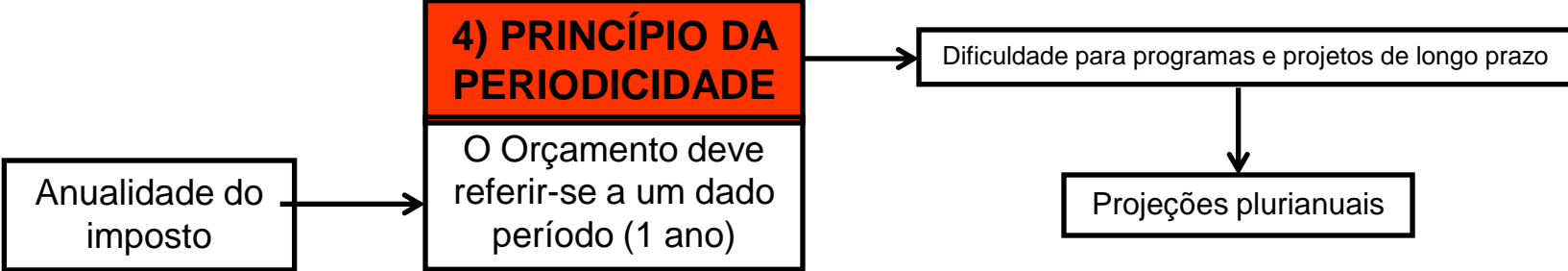
2) PRINCÍPIO DA UNIVERSALIDADE
Deve conter todas as despesas e receitas

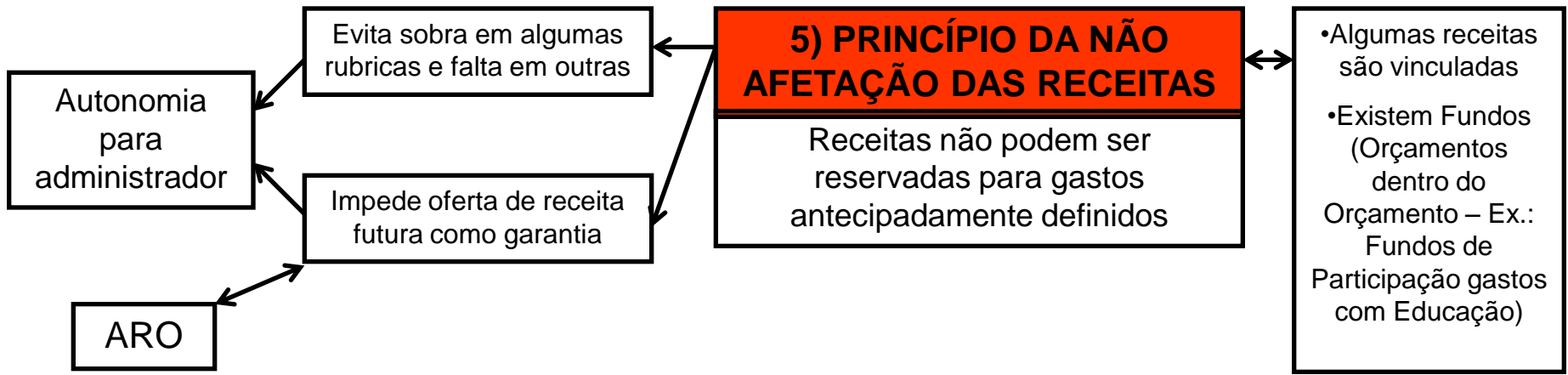
Inclui somente rubricas públicas

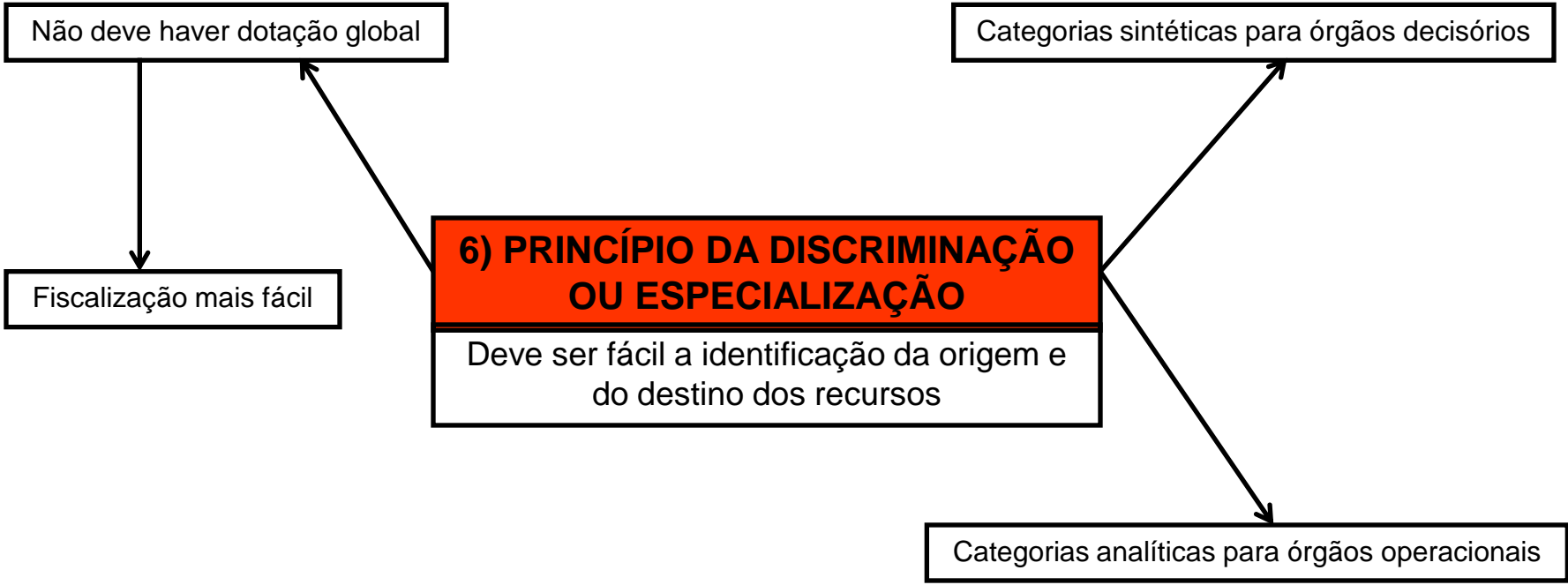
Inclui receitas parafiscais

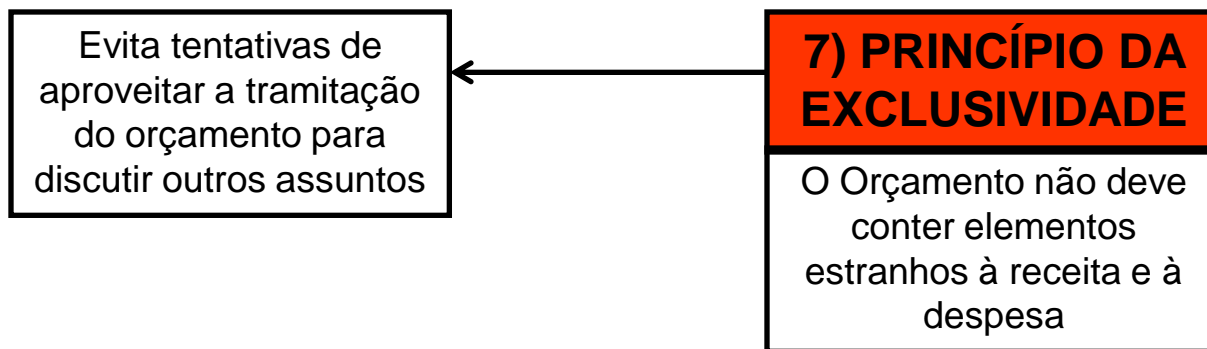


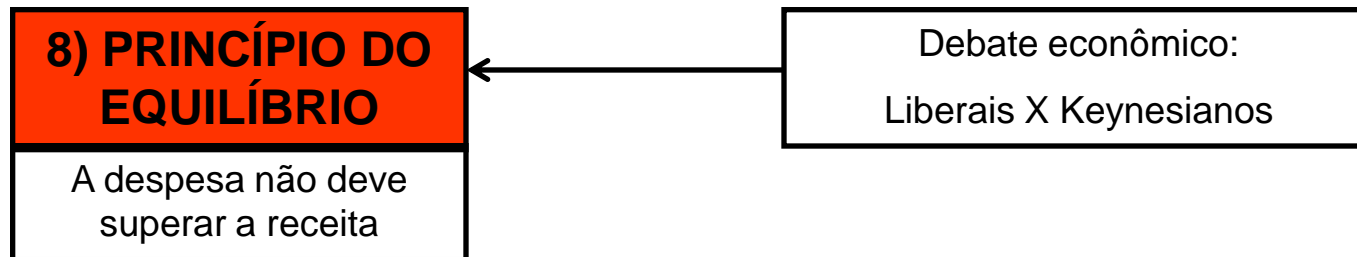


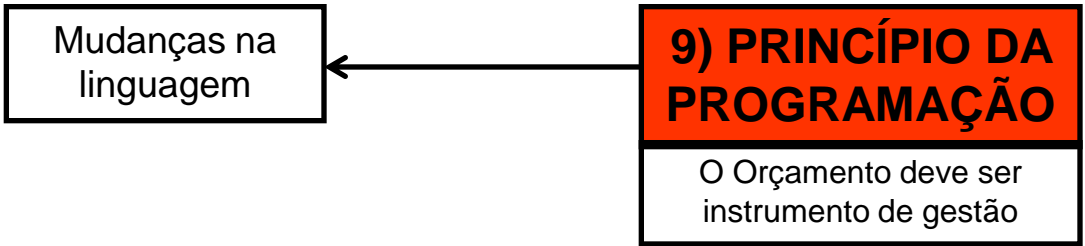












Mudanças na linguagem

9) PRINCÍPIO DA PROGRAMAÇÃO

O Orçamento deve ser instrumento de gestão



