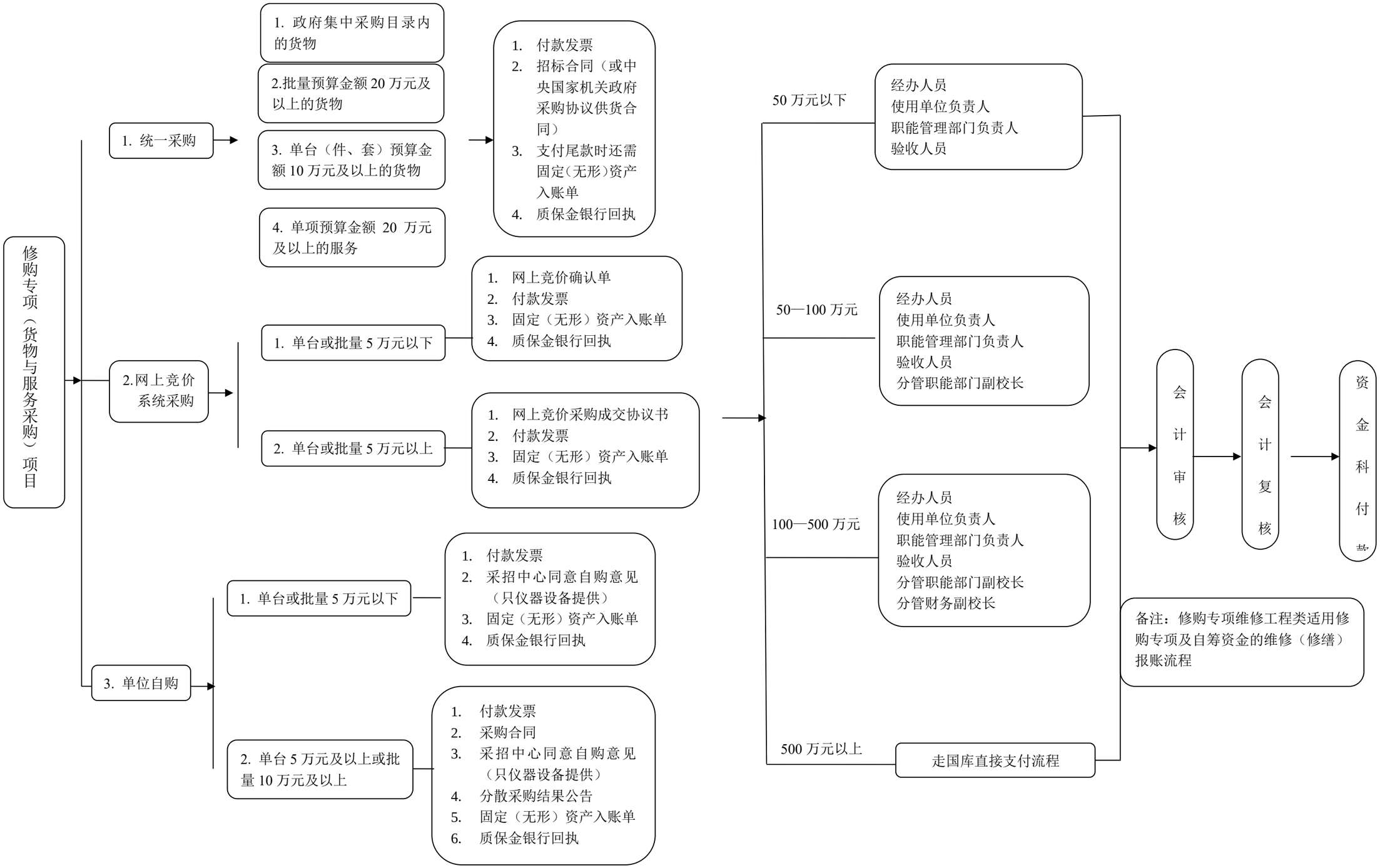20. 修购专项（货物与服务采购）报账流程图