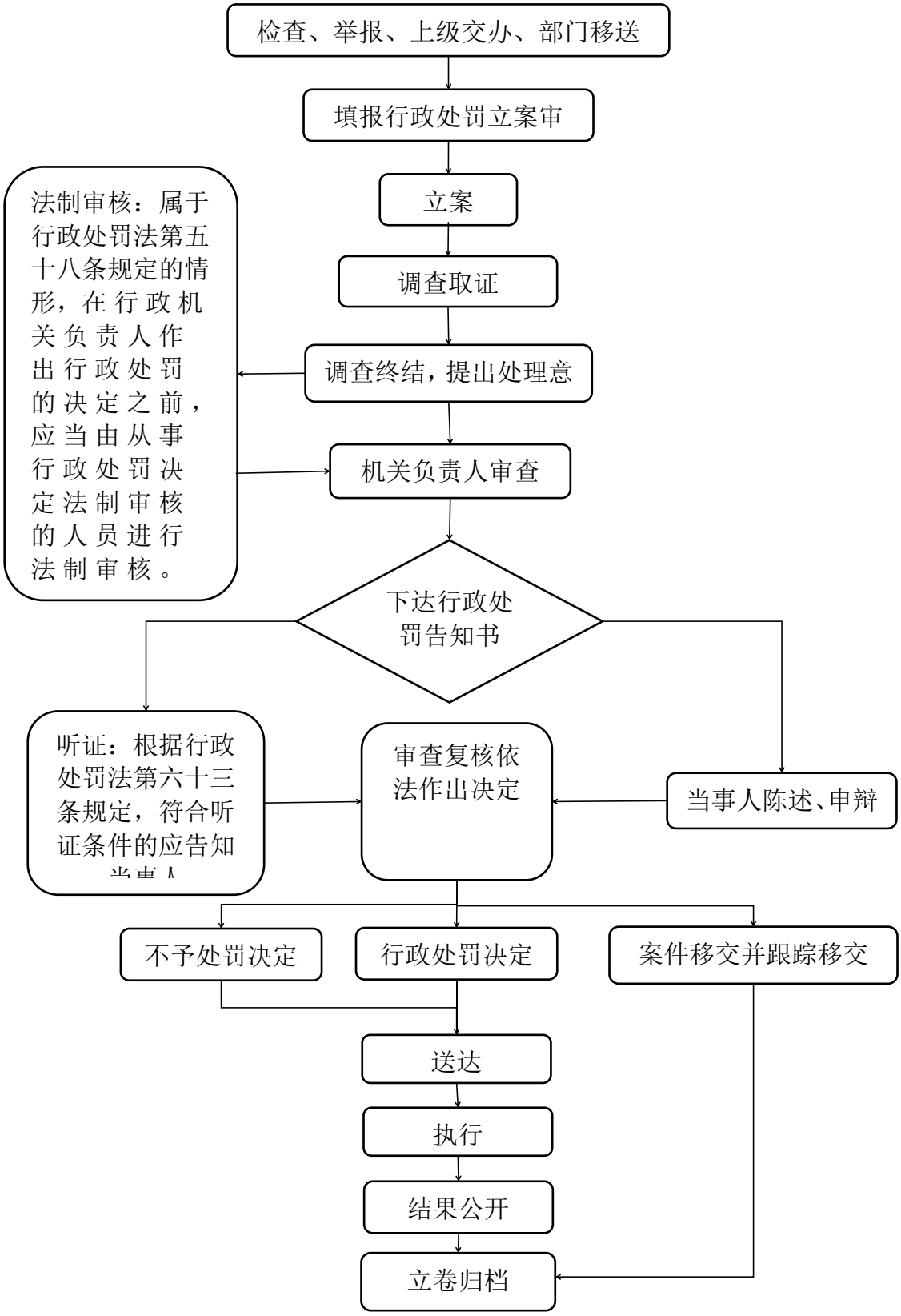牟定县财政局行政处罚普通程序流程图