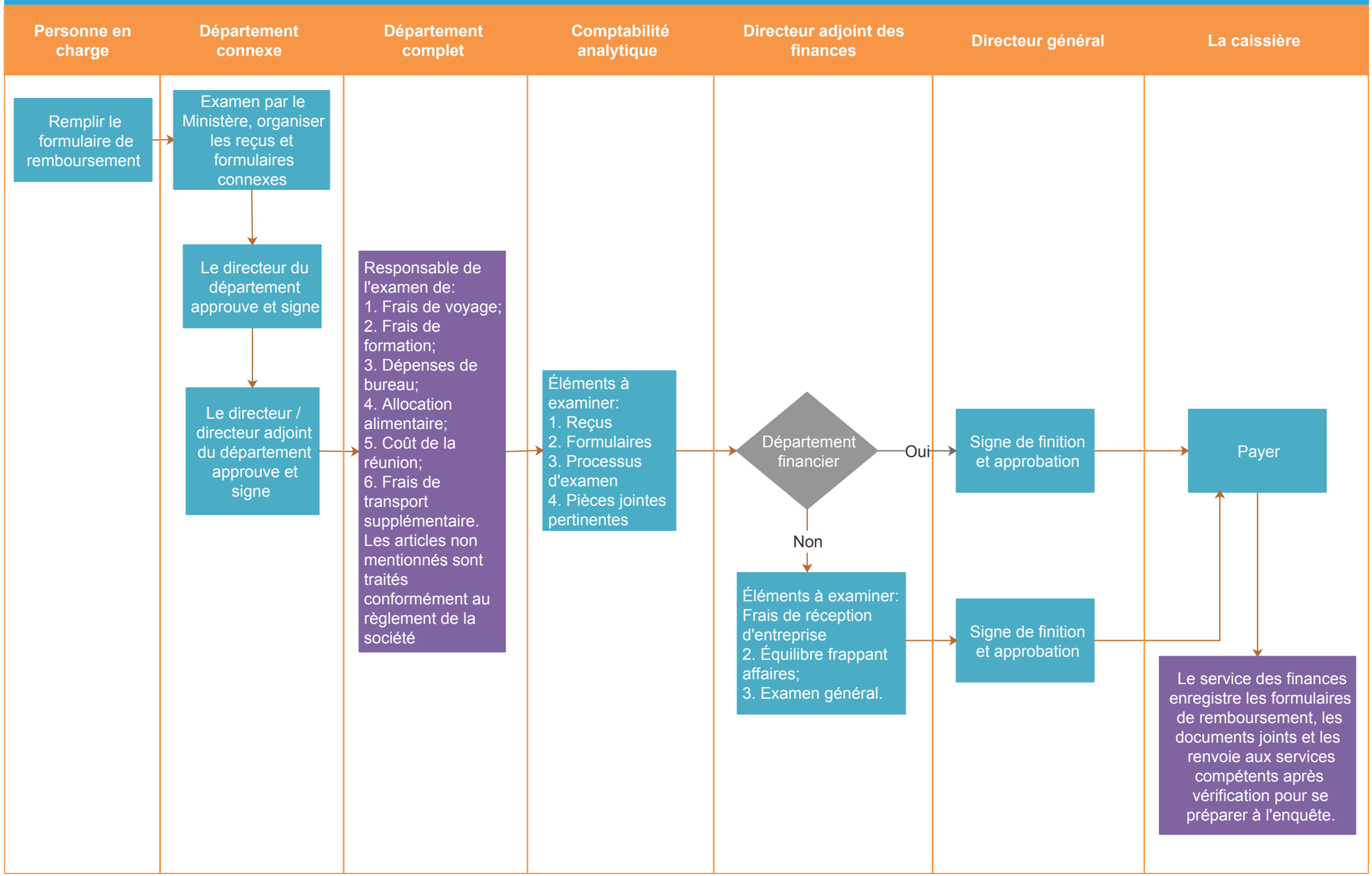Diagramme de flux de gestion des remboursements des dépenses