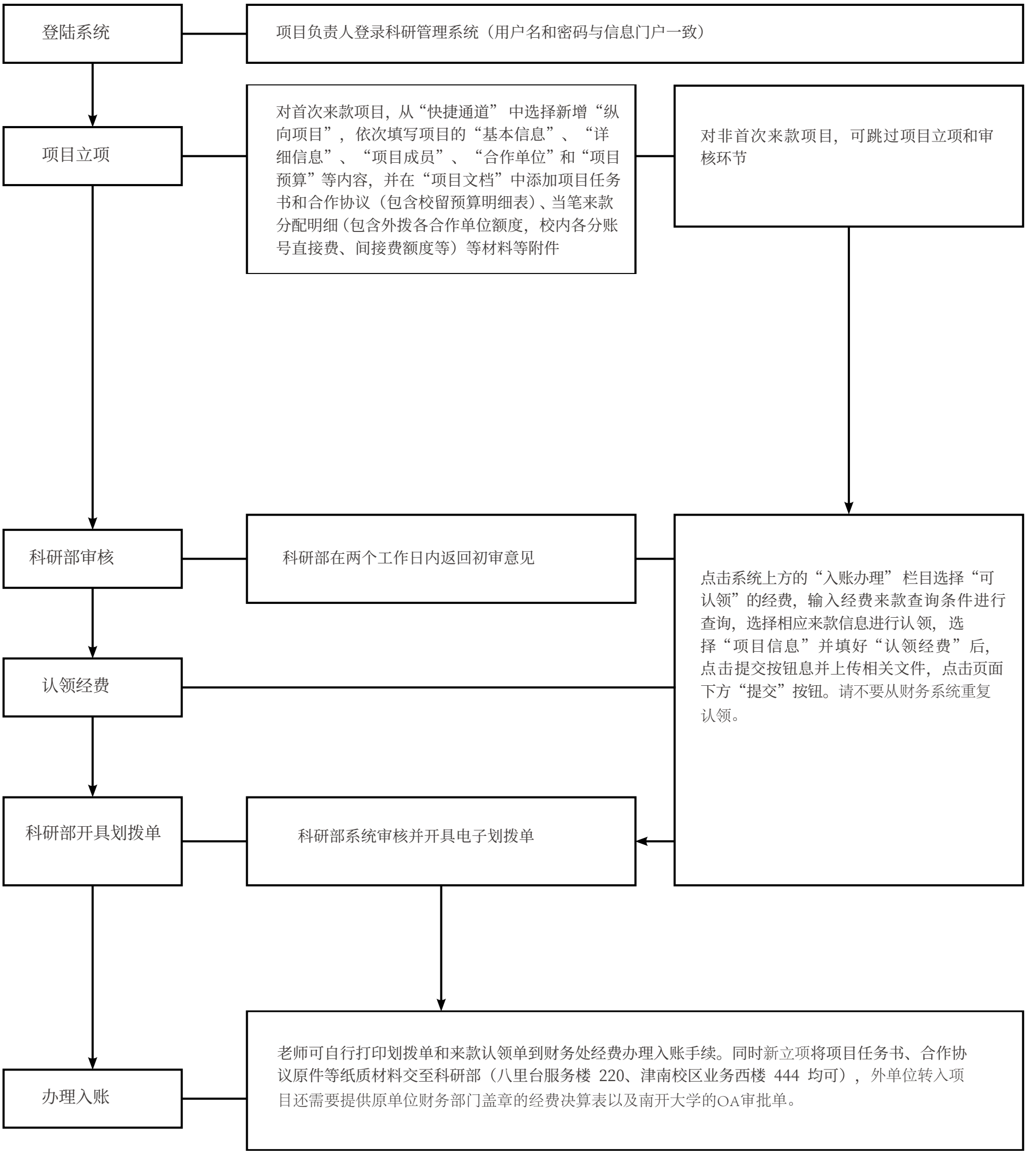纵向项目立项和经费入账流程