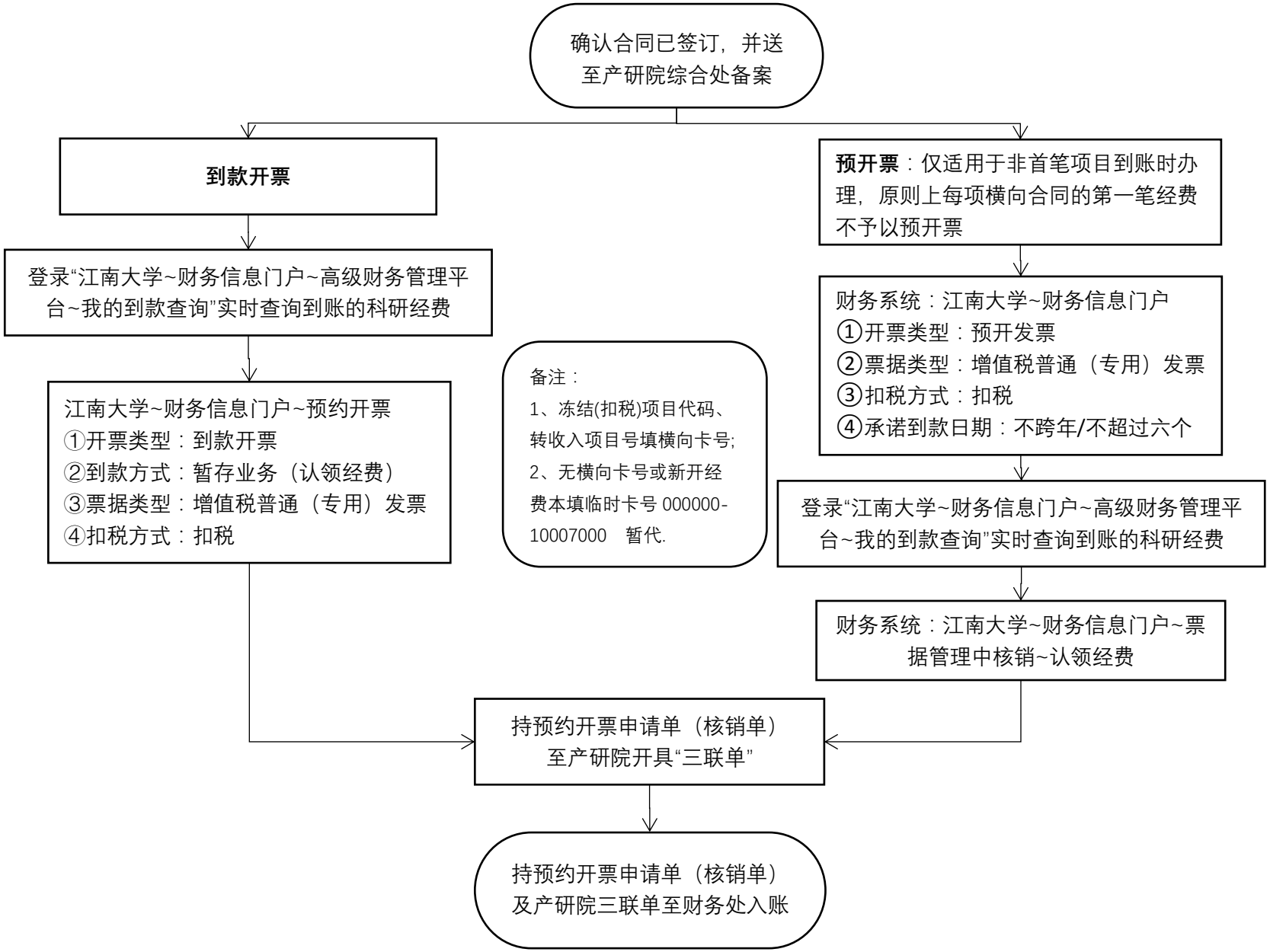横向科研经费入账及开票流程