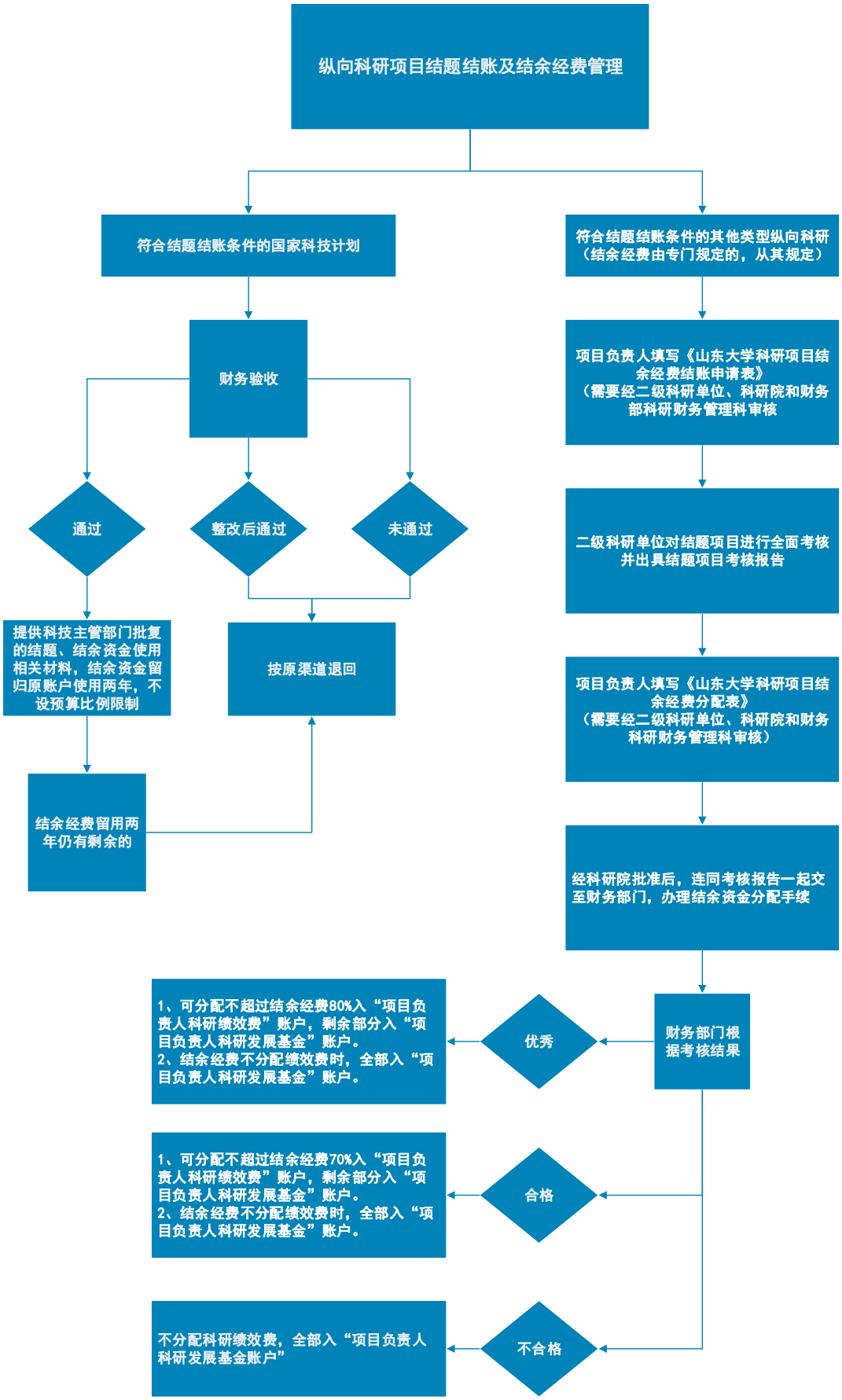科研项目结题结账及结余经费管理流程图