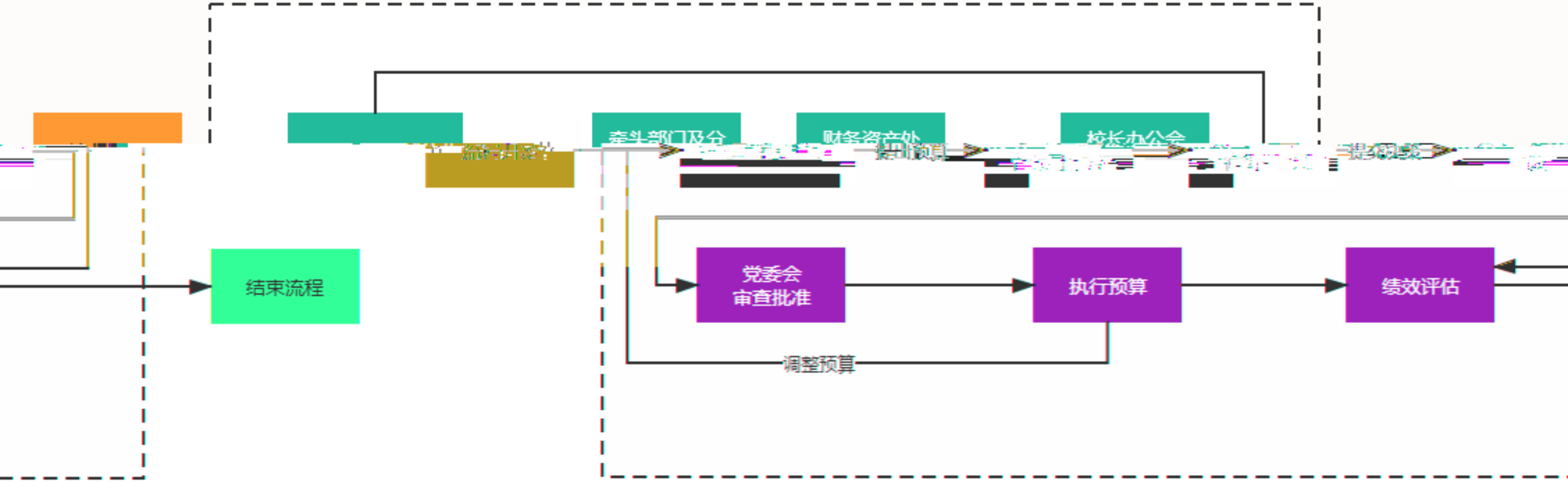牡丹江大学财务预算管理流程