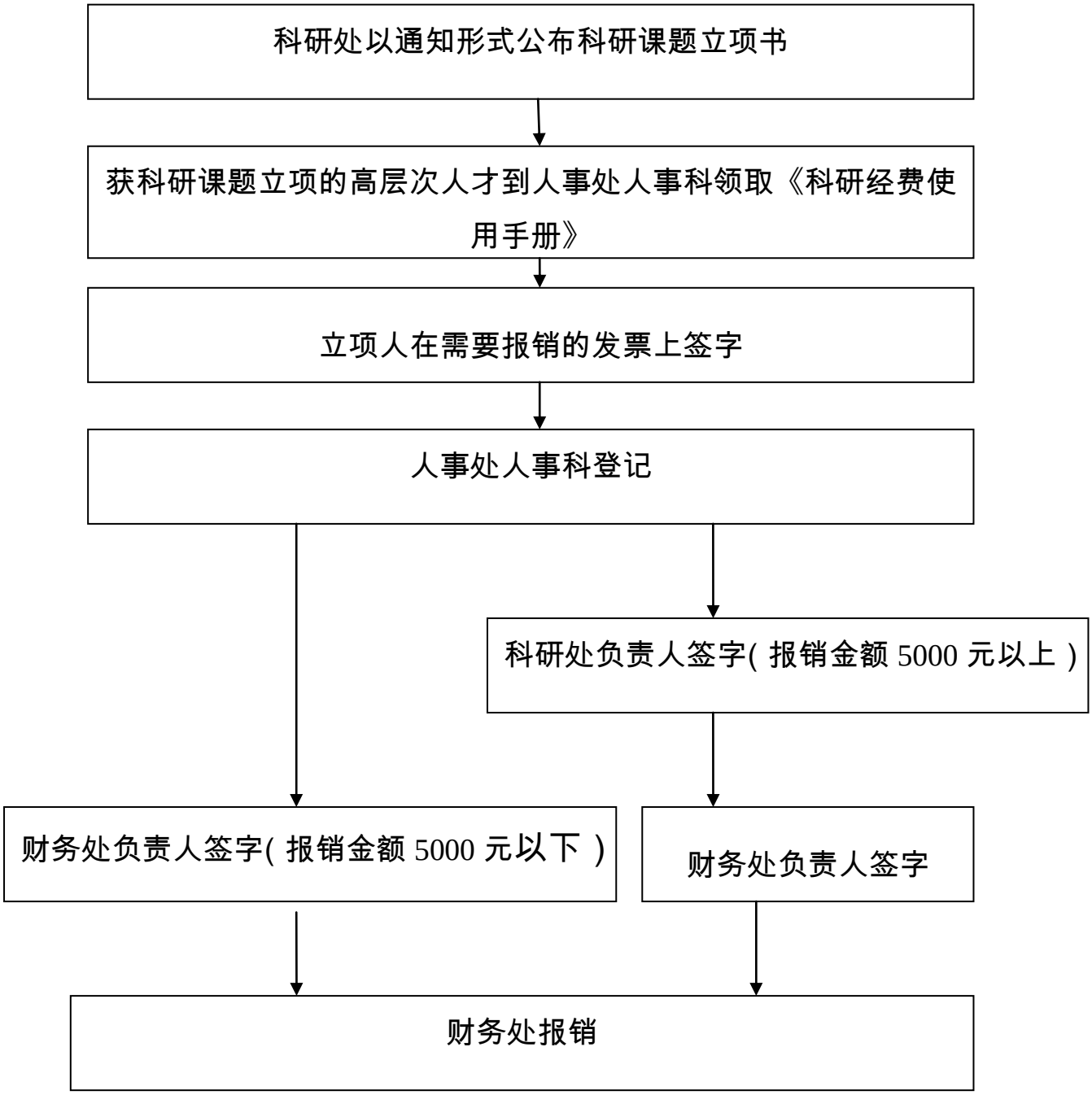科研启动费报销使用流程