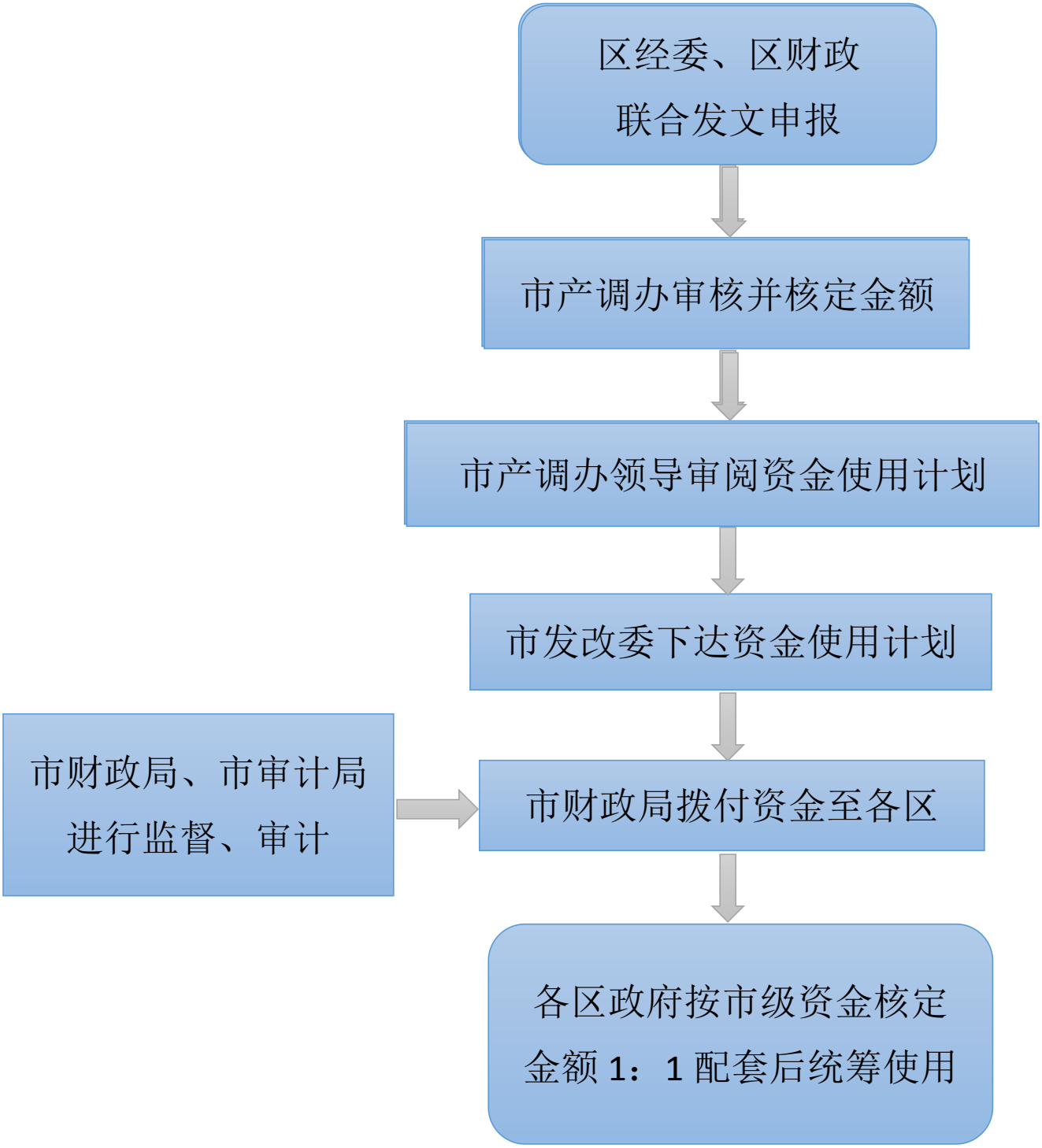产业结构调整专项补助资金操作流程图