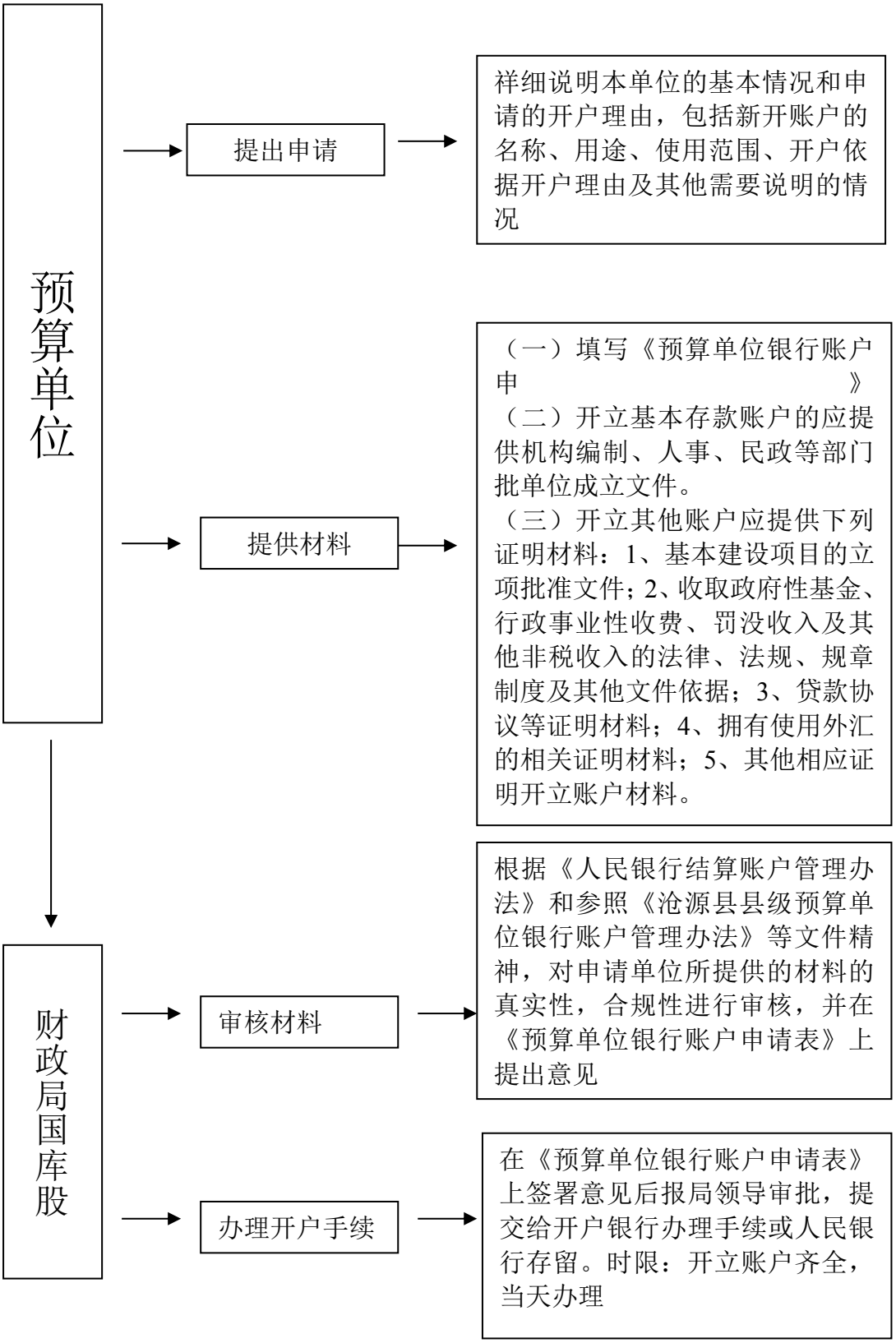县级预算单位开设银行账户流程表