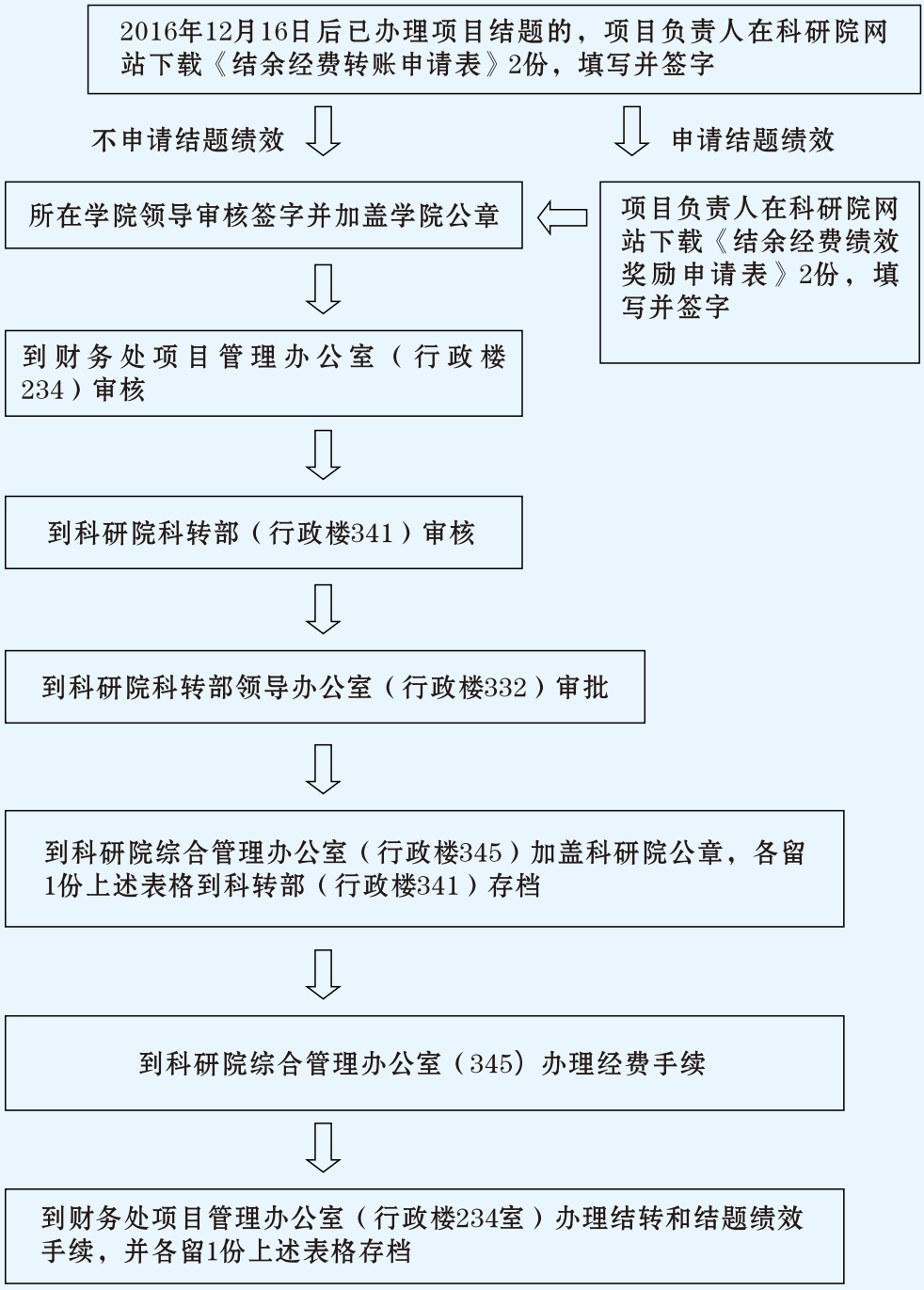技术（开发、服务、咨询）合同结转和结题绩效办理流程