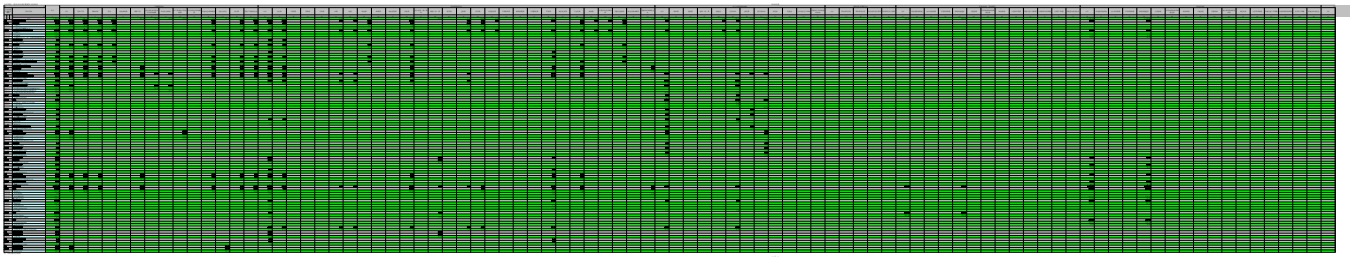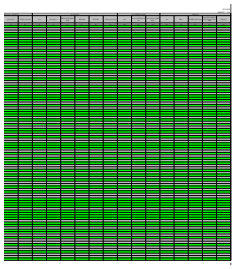一般公共預算收支表定义及计算说明表