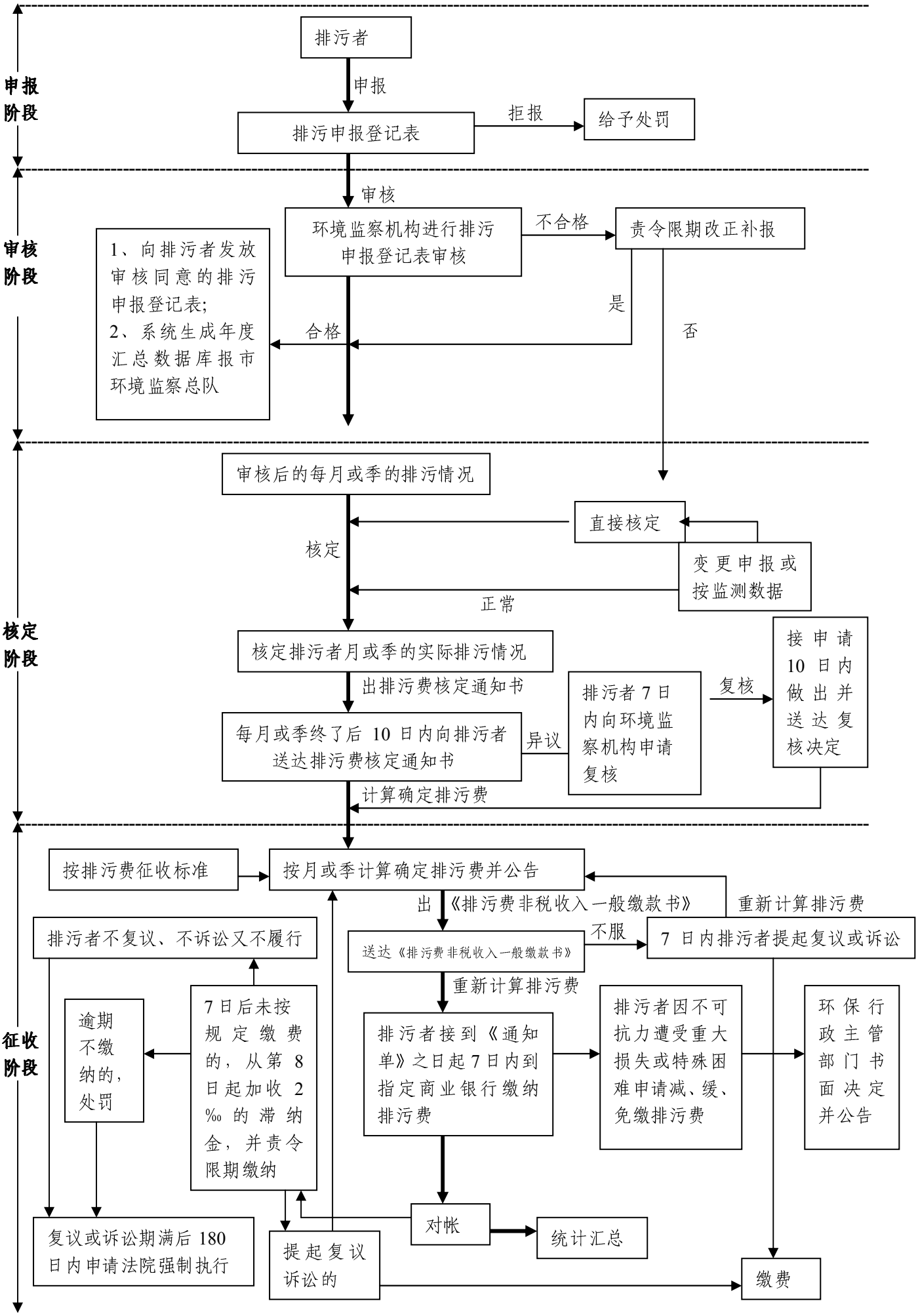排污申报和排污费征收管理流程