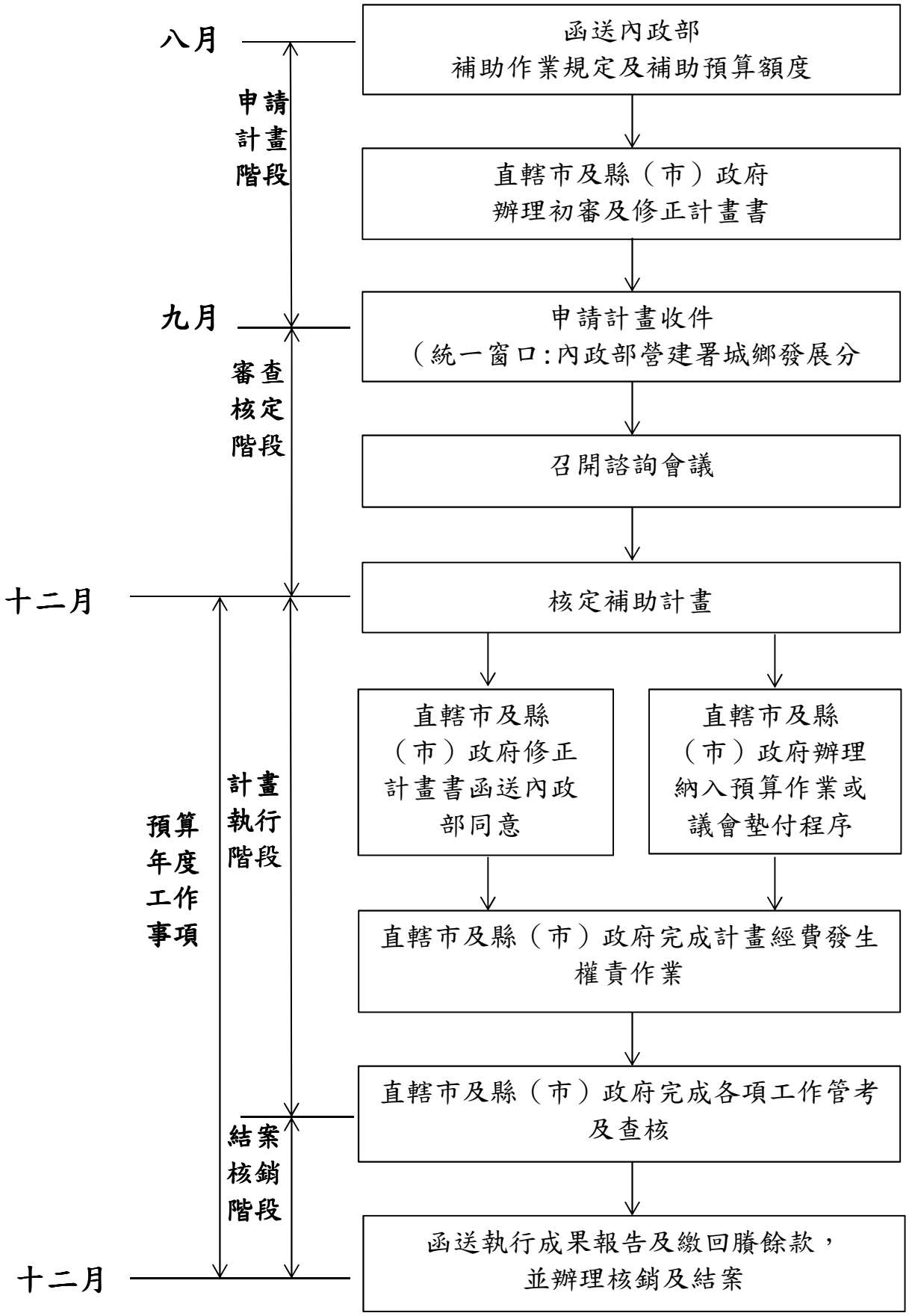補助計畫申請程序及辦理流程圖