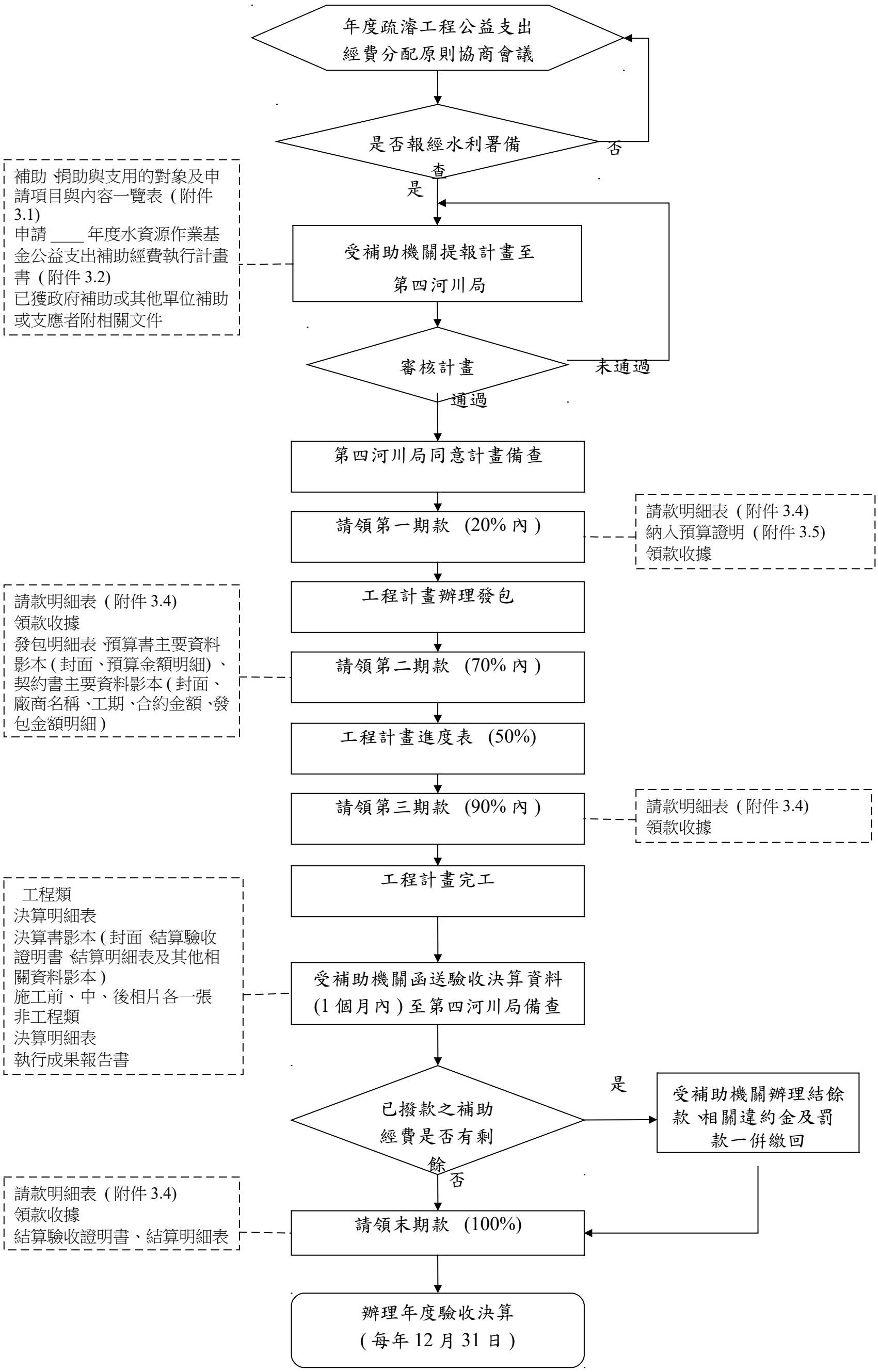

圖 3.1 公益支出經費執行作業流程