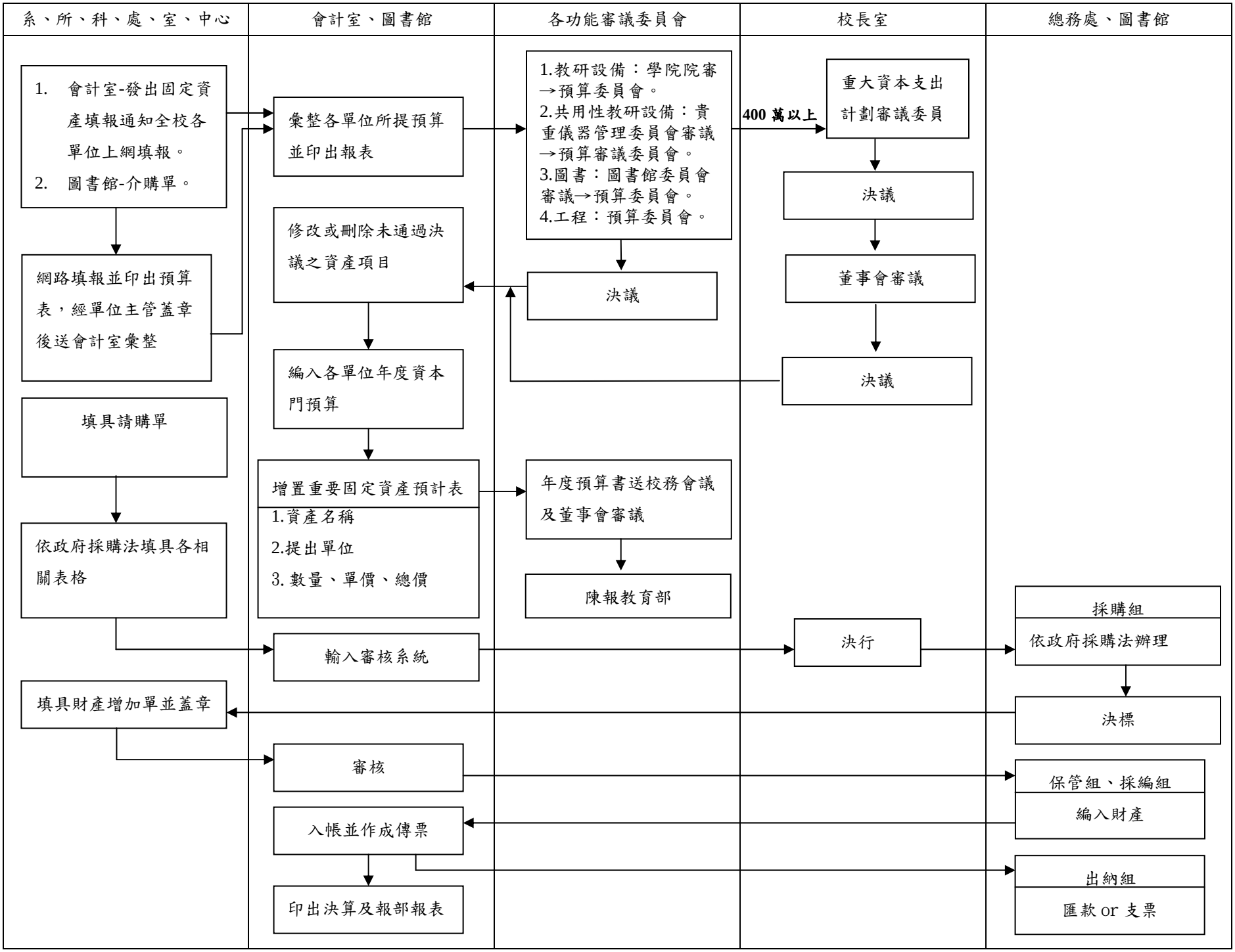高雄醫學大學資本門預算編製及執行流程