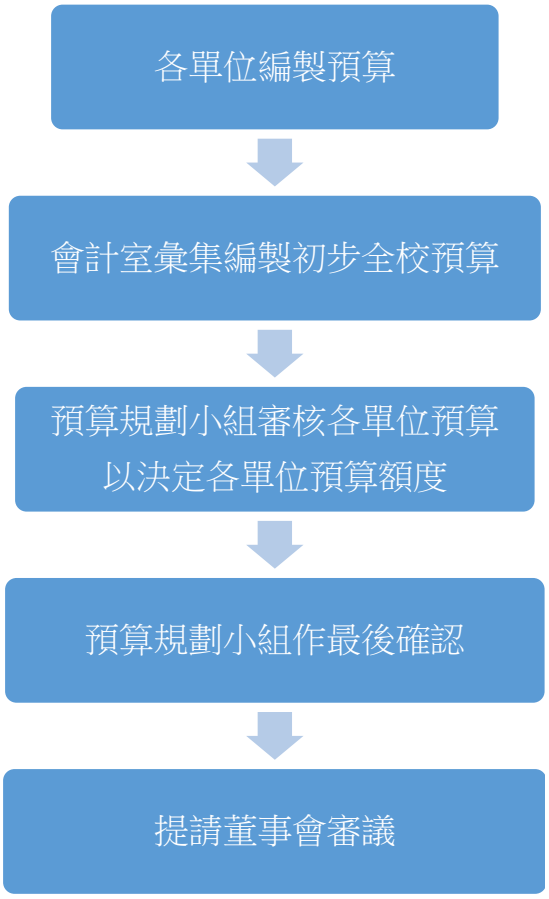環球科技大學預算編審程序