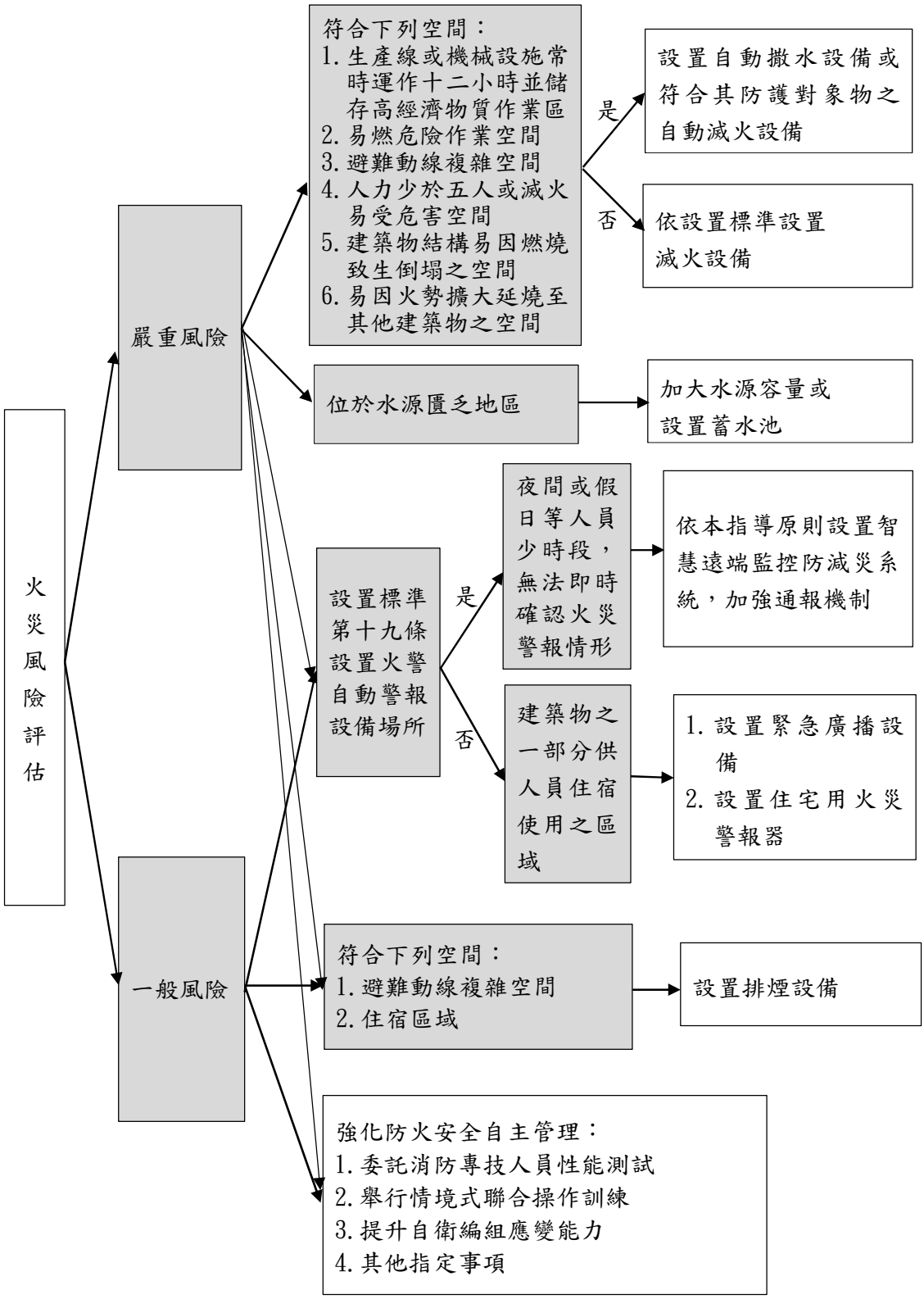附件四、本指導原則第五點至第七點輔導提升措施作業流程