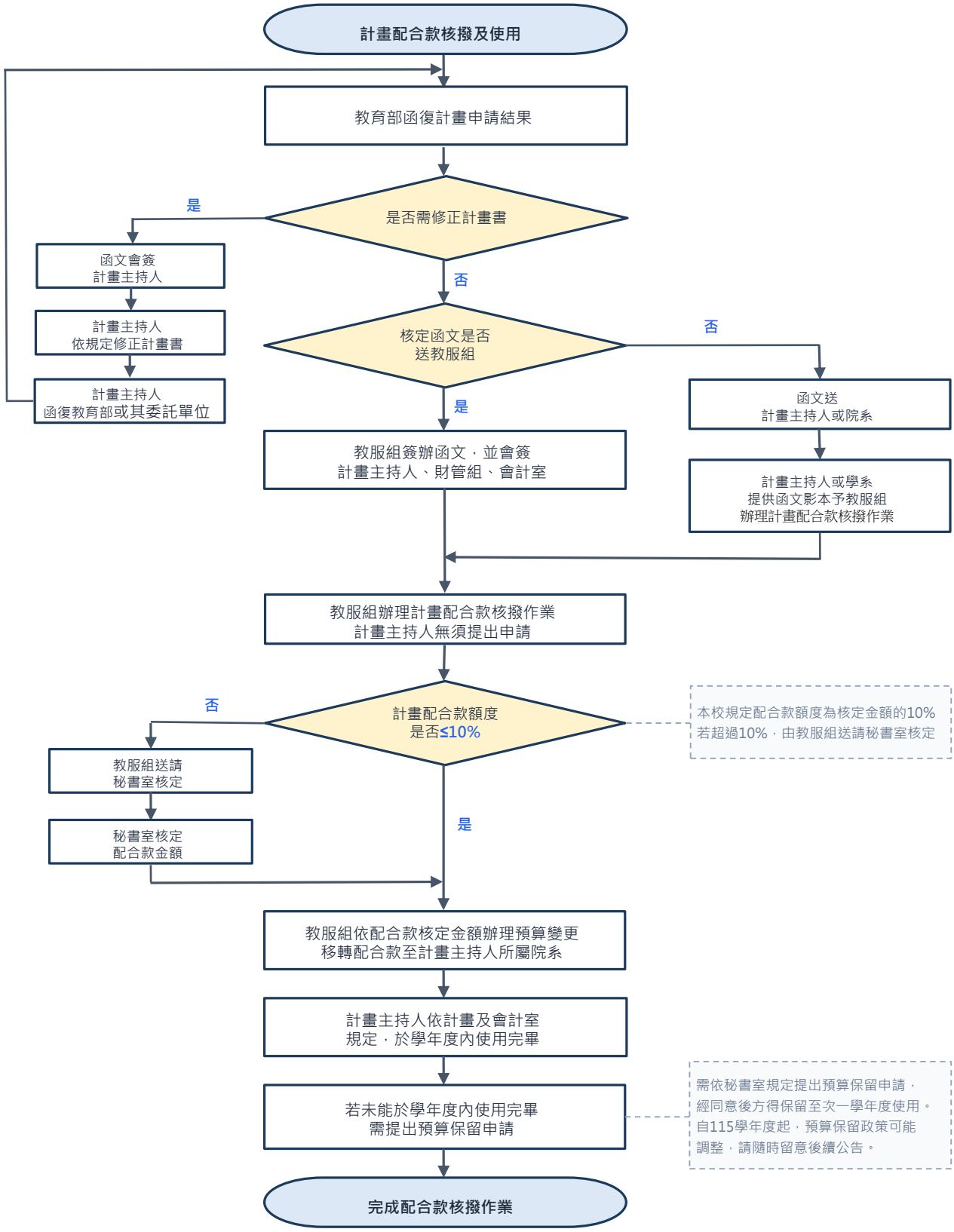D.教育部教學改進計畫～計畫配合款核撥及使用