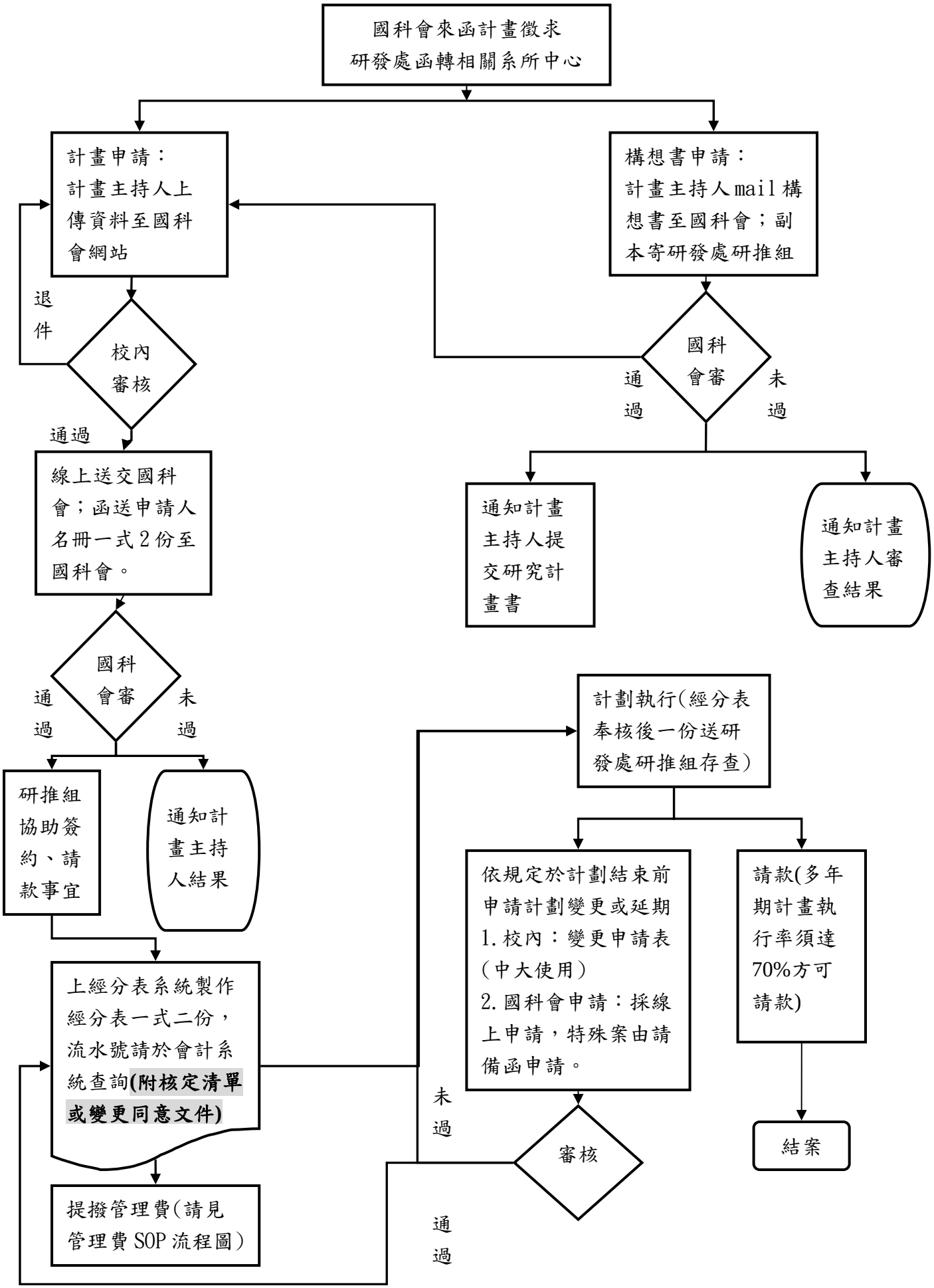國科會計畫申請及結案申請作業流程