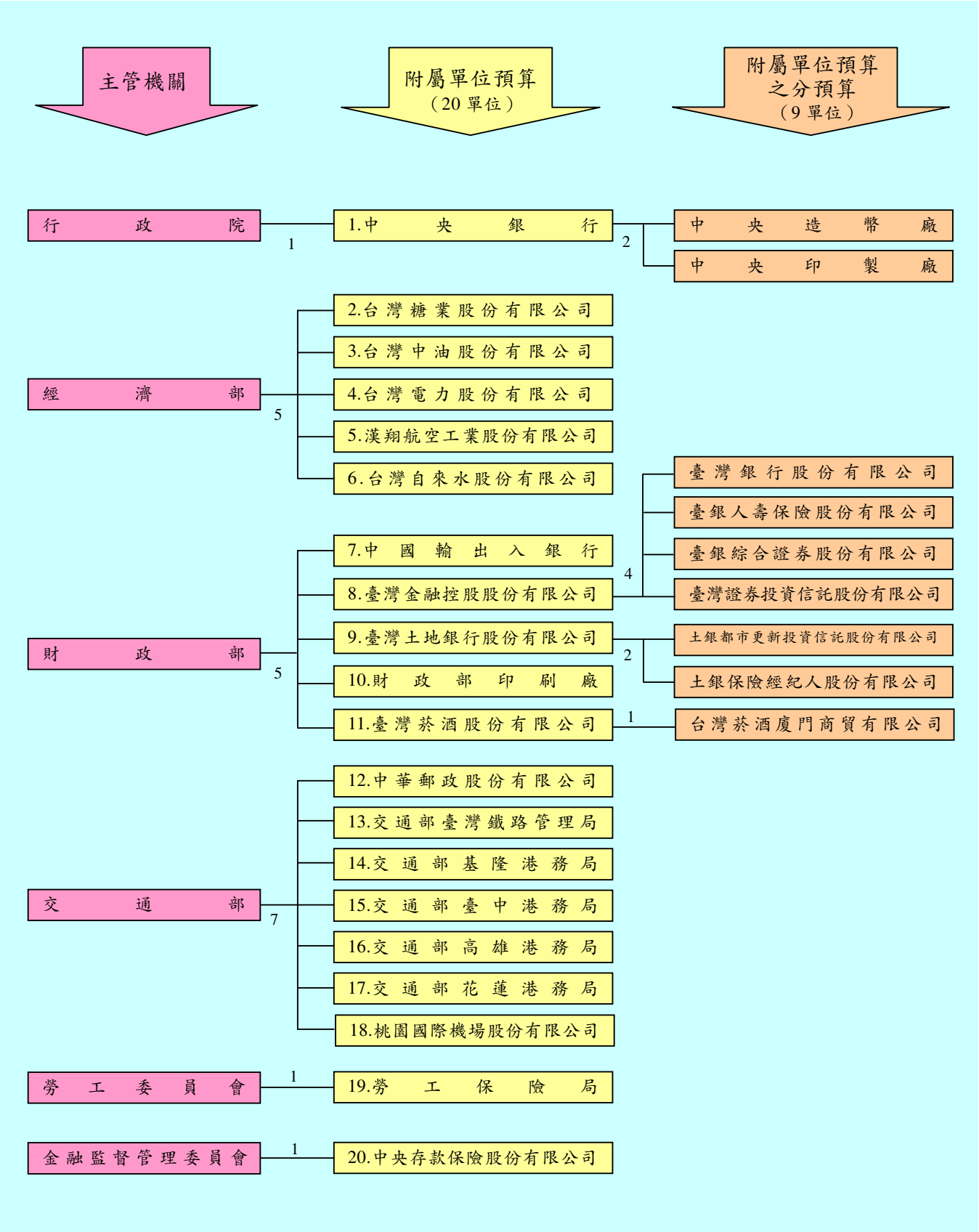圖 1　101 年度營業基金構成體系圖