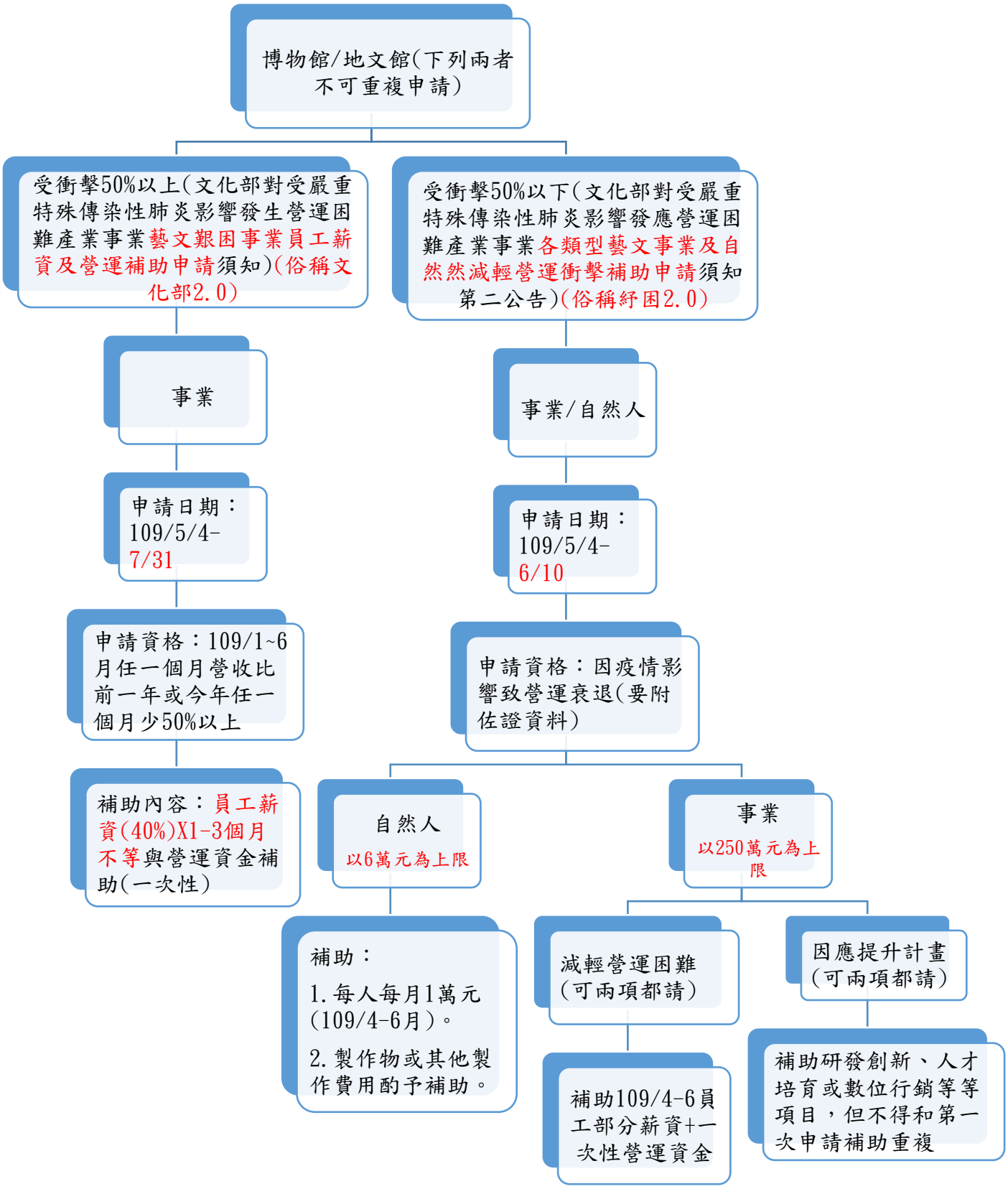文化部紓困 2.0 簡易說明