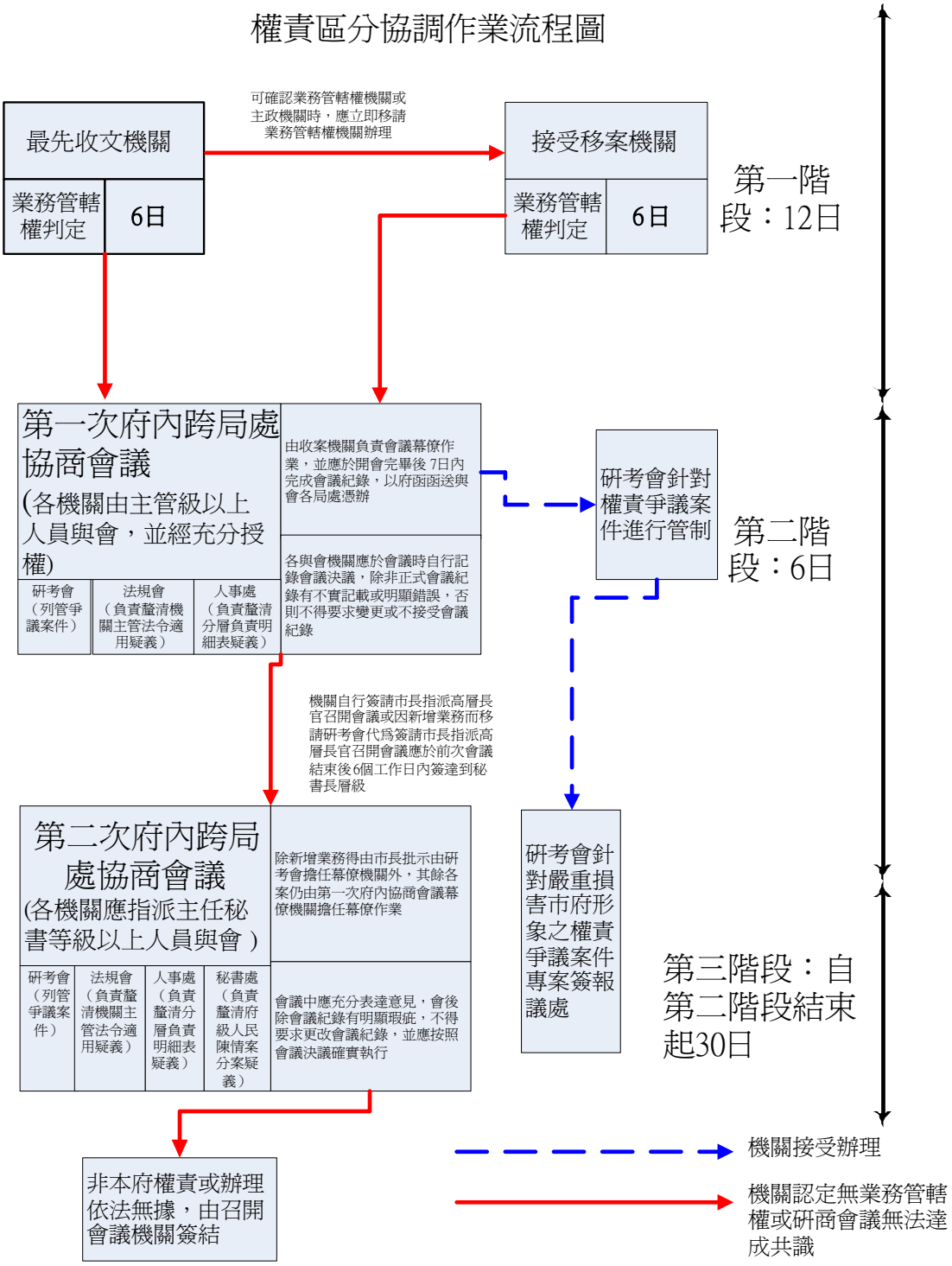權責區分協調作業流程圖