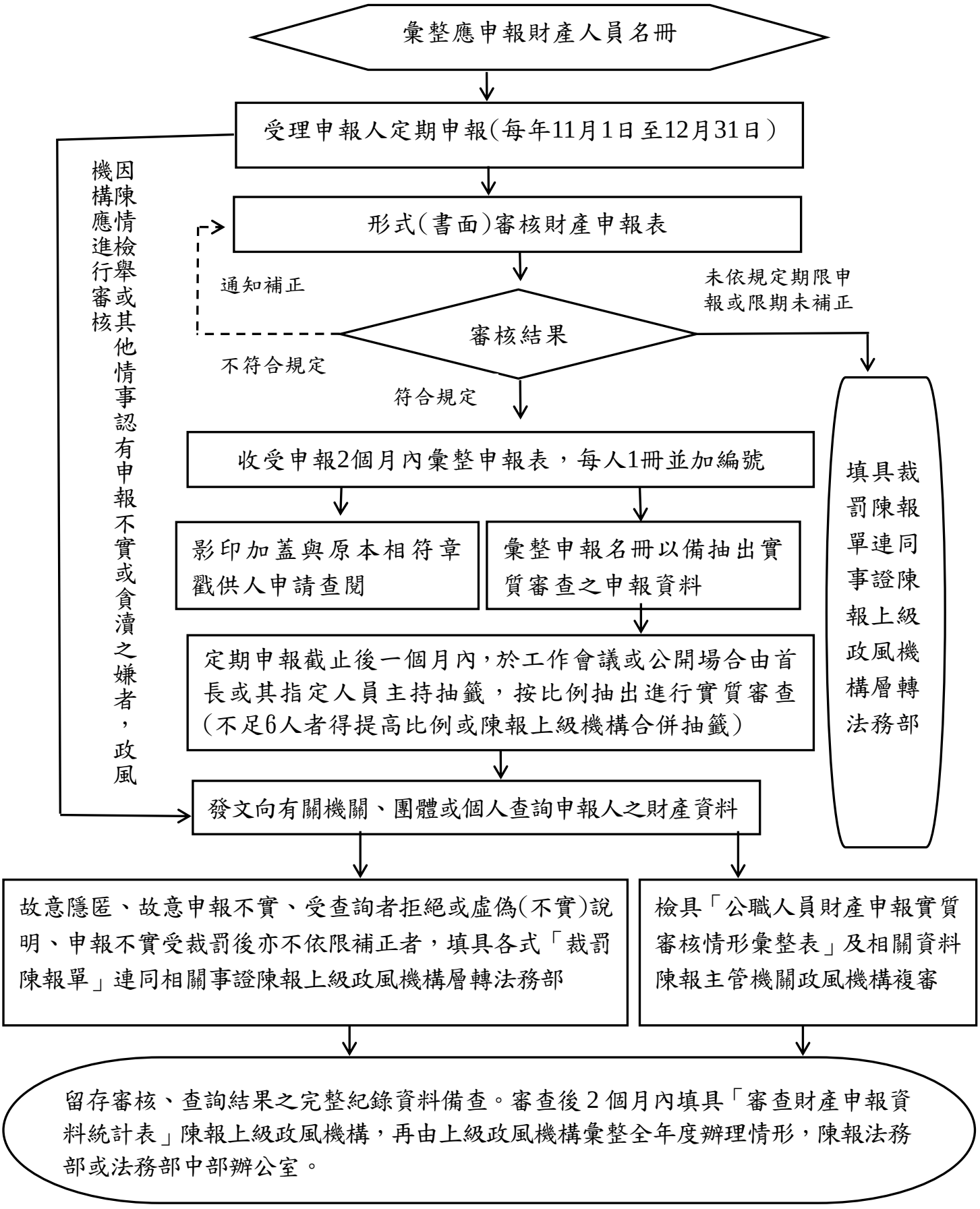公職人員財產申報作業流程圖