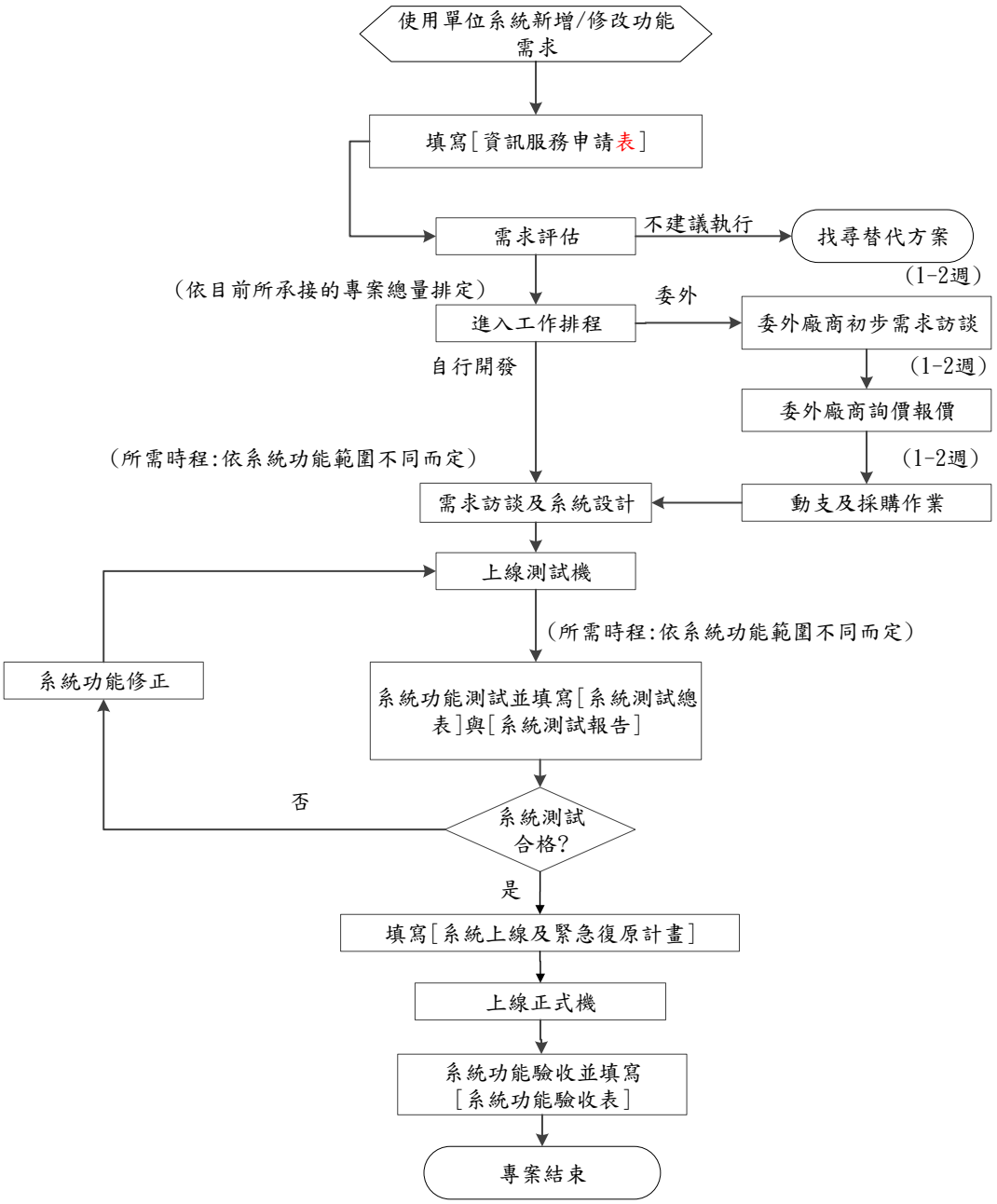系統開發及委外作業流程