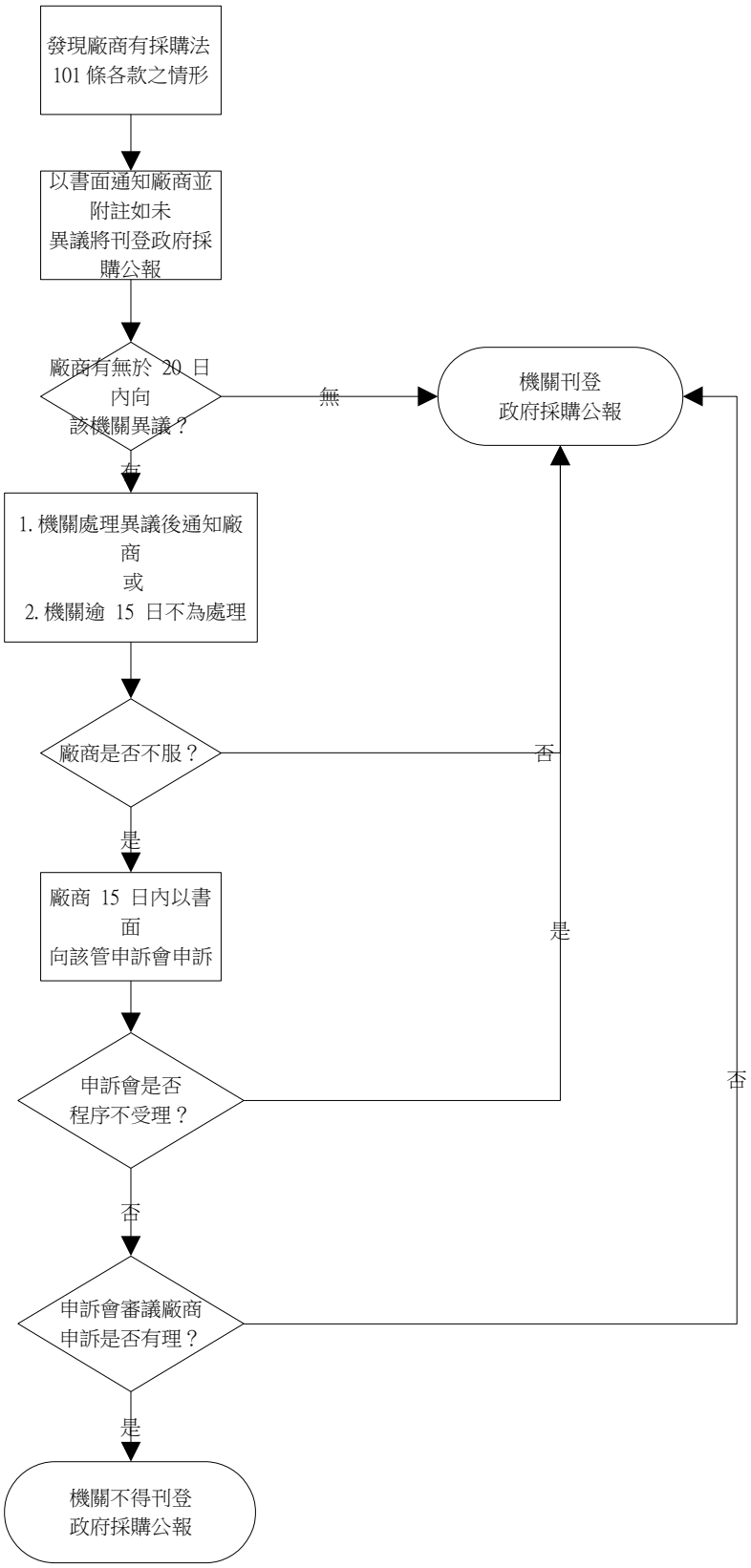國立臺北商業大學廠商違反採購法 101 條處置流程圖 1050315