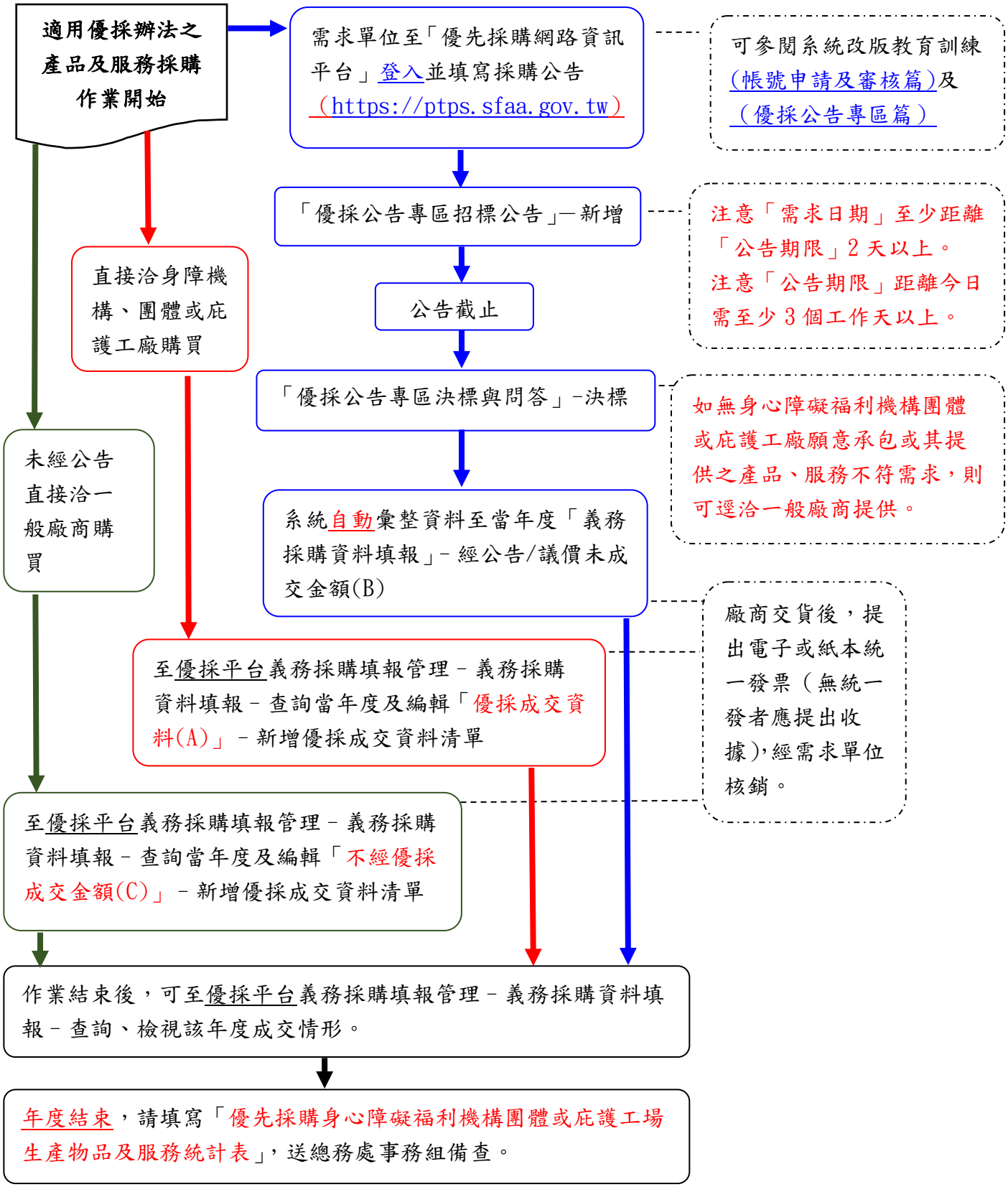優先採購身心障礙福利機構團體或庇護工廠生產物品及服務採購作業流程