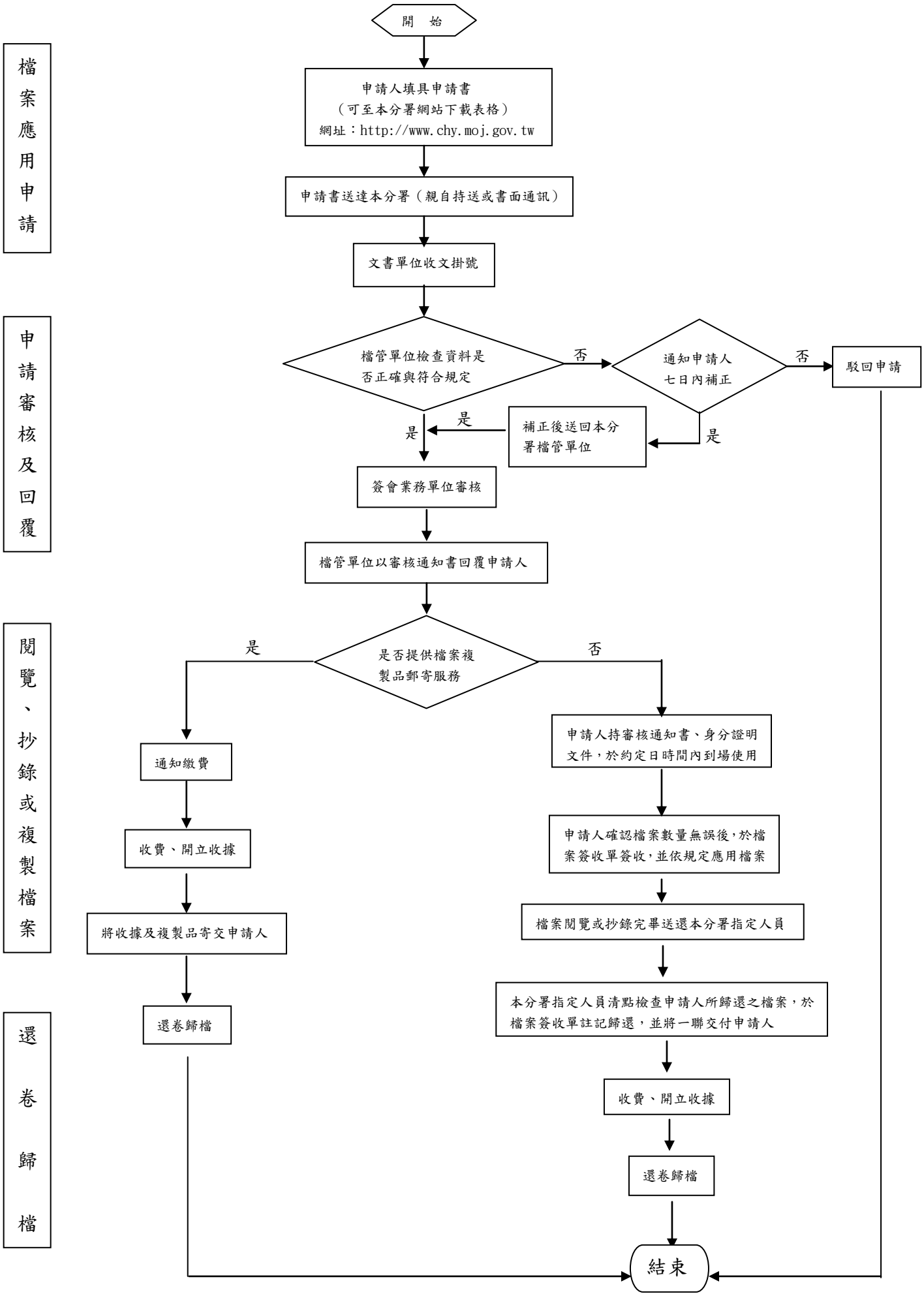法務部行政執行署彰化分署受理檔案申請應用作業流程