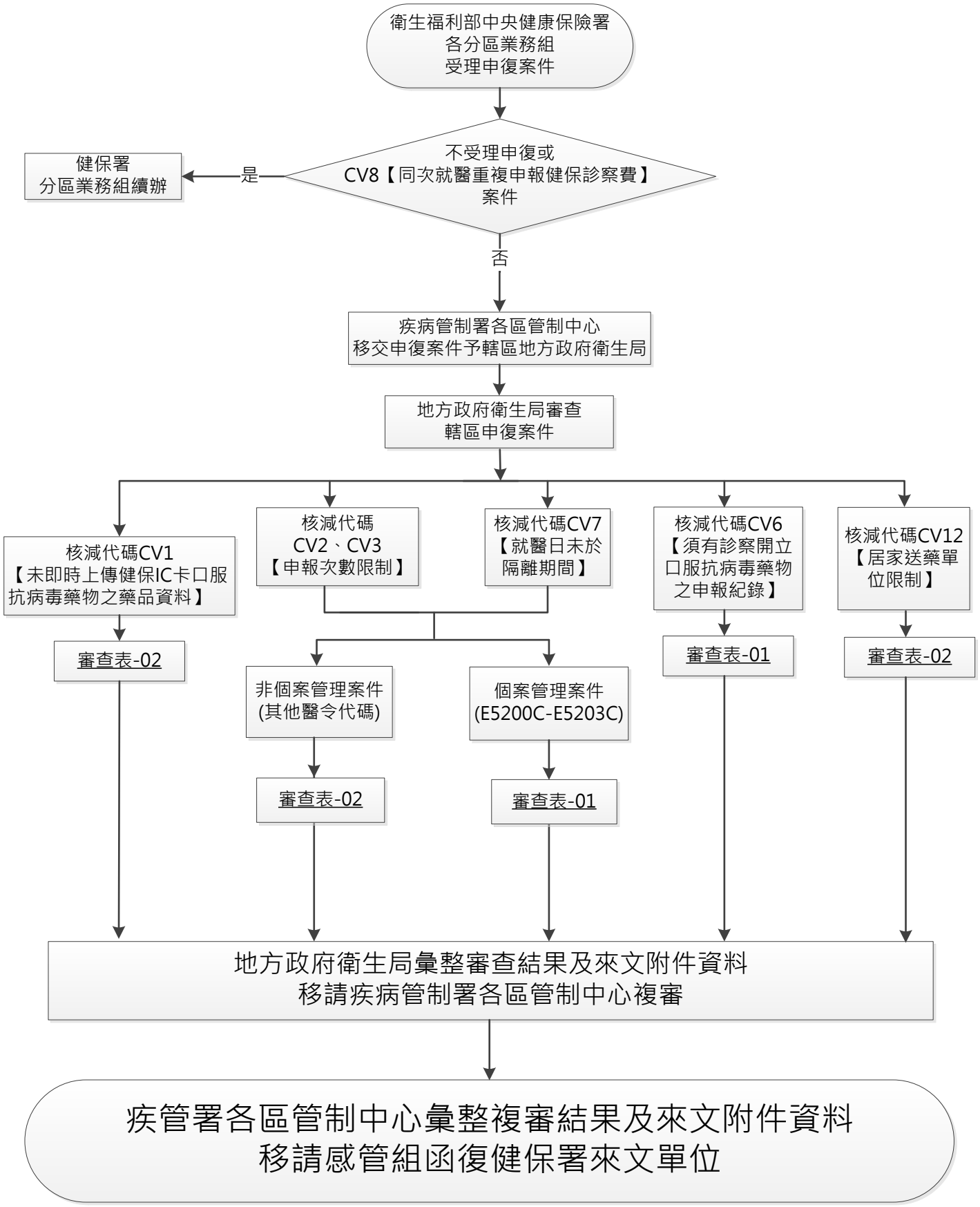COVID-19確診個案居家照護相關醫療照護費用院所申復處理流程