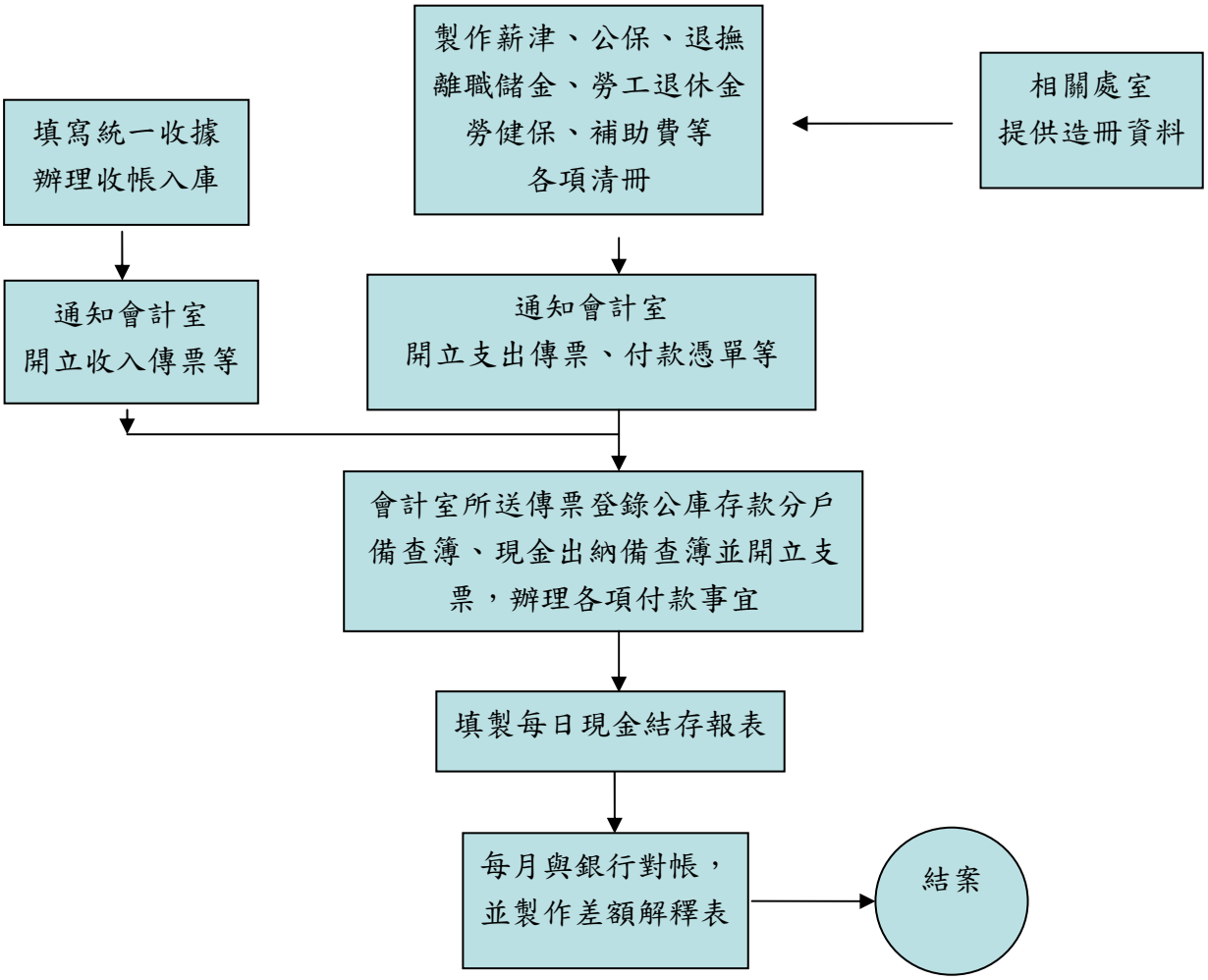國立宜蘭特殊教育學校出納作業流程