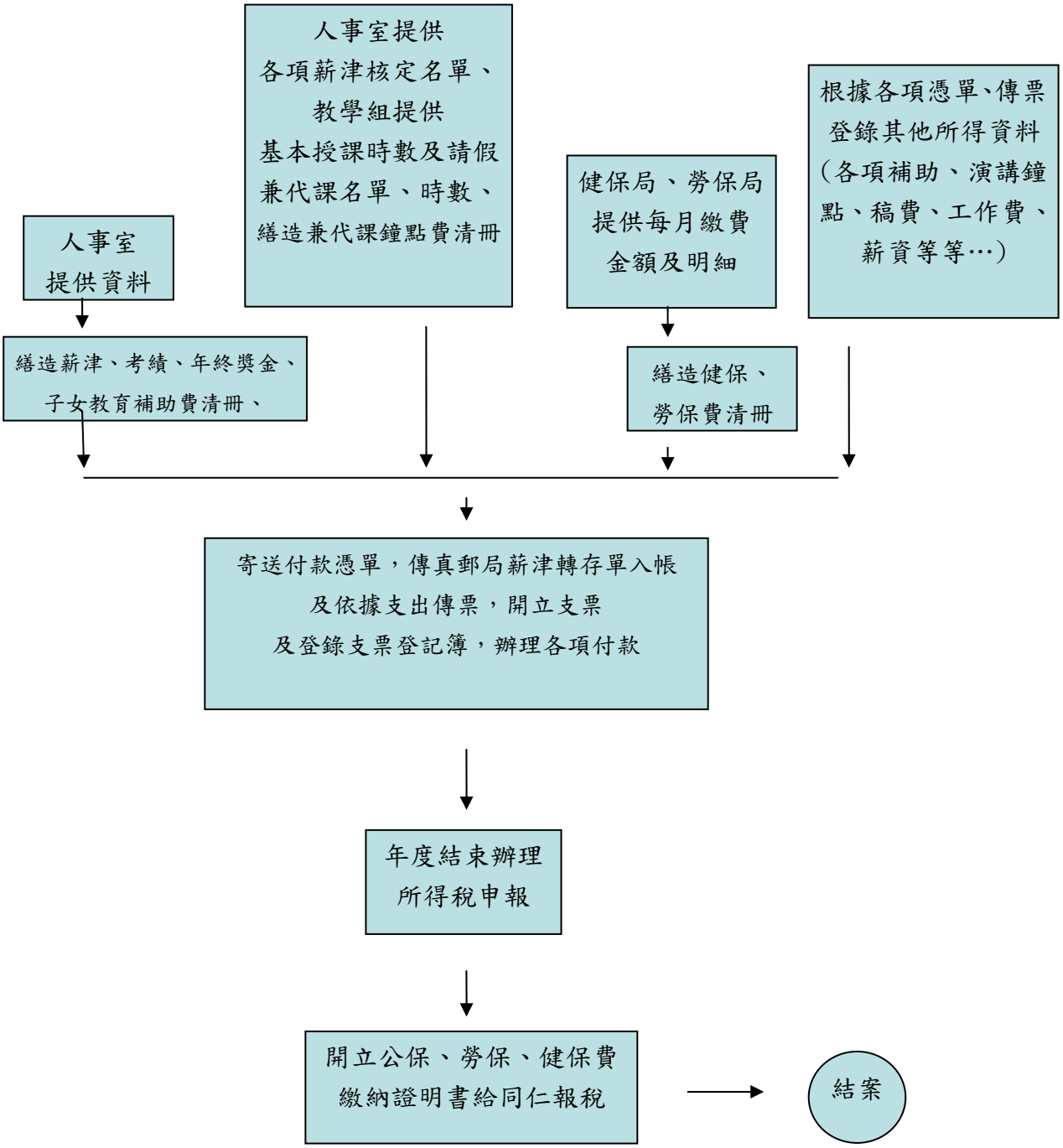國立宜蘭特殊教育學校薪資作業流程