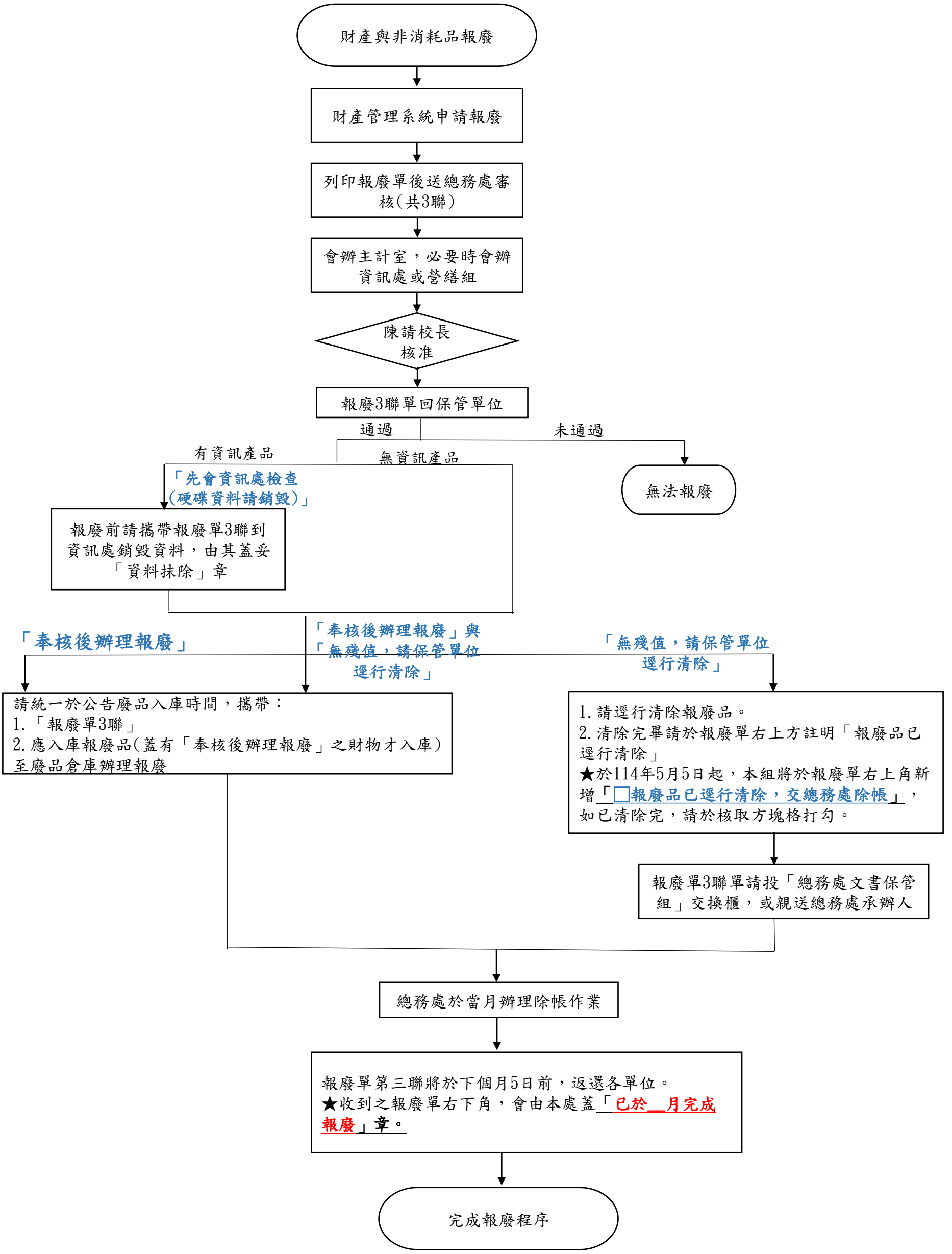國立臺南藝術大學財產與非消耗品報廢流程