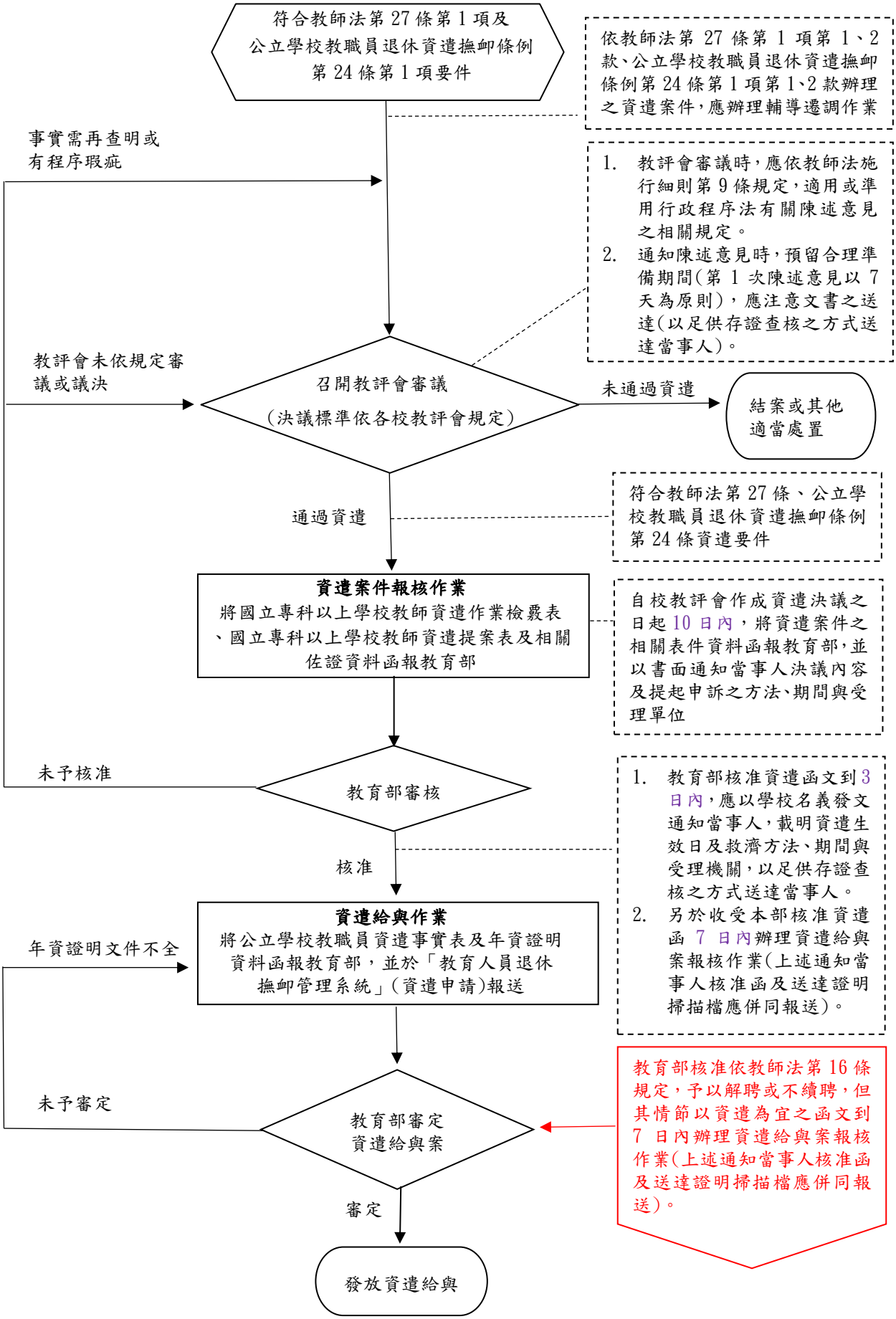國立專科以上學校教師資遣作業流程圖