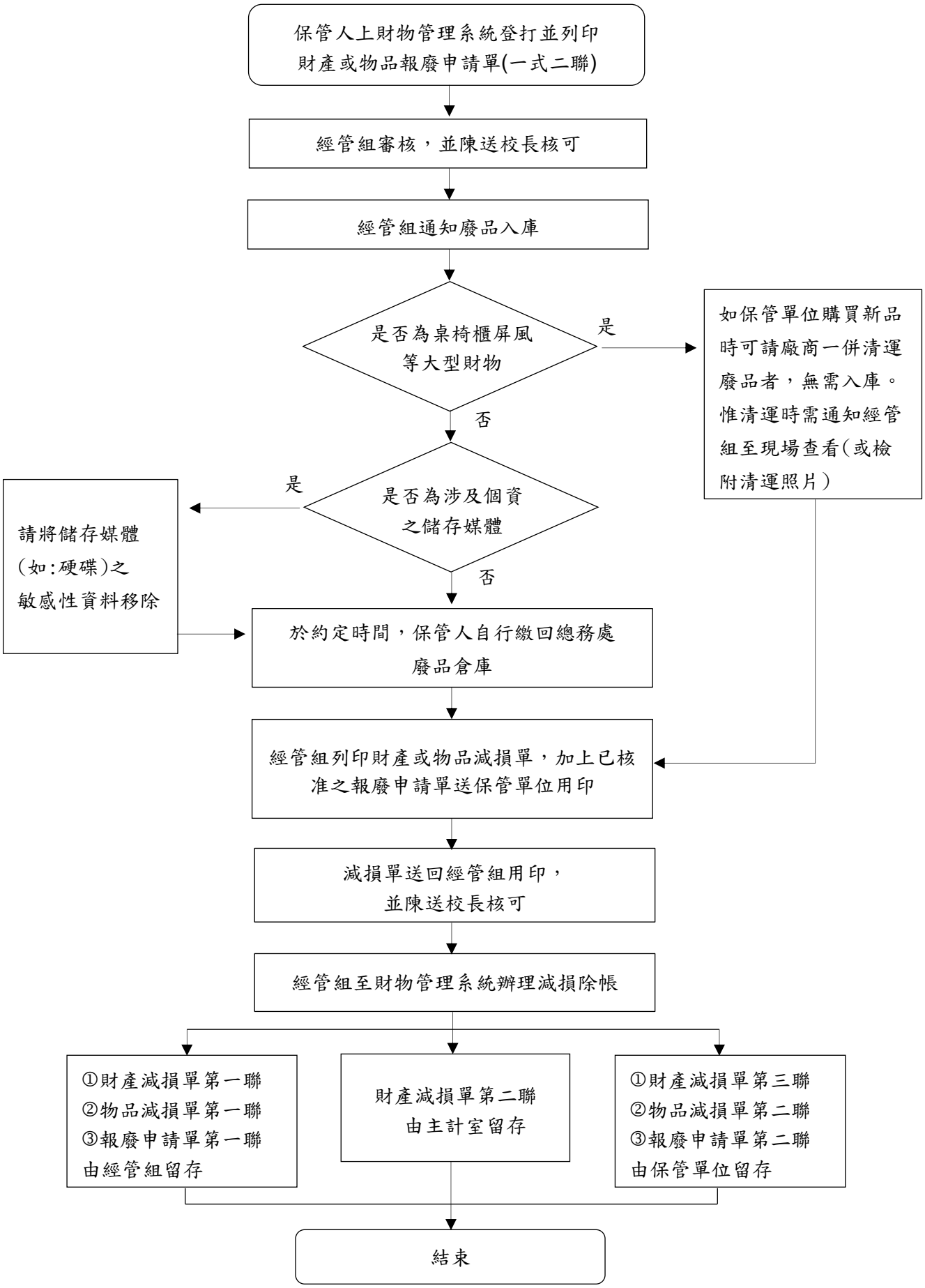國立臺北護理健康大學 財產或非消耗品報廢作業流程