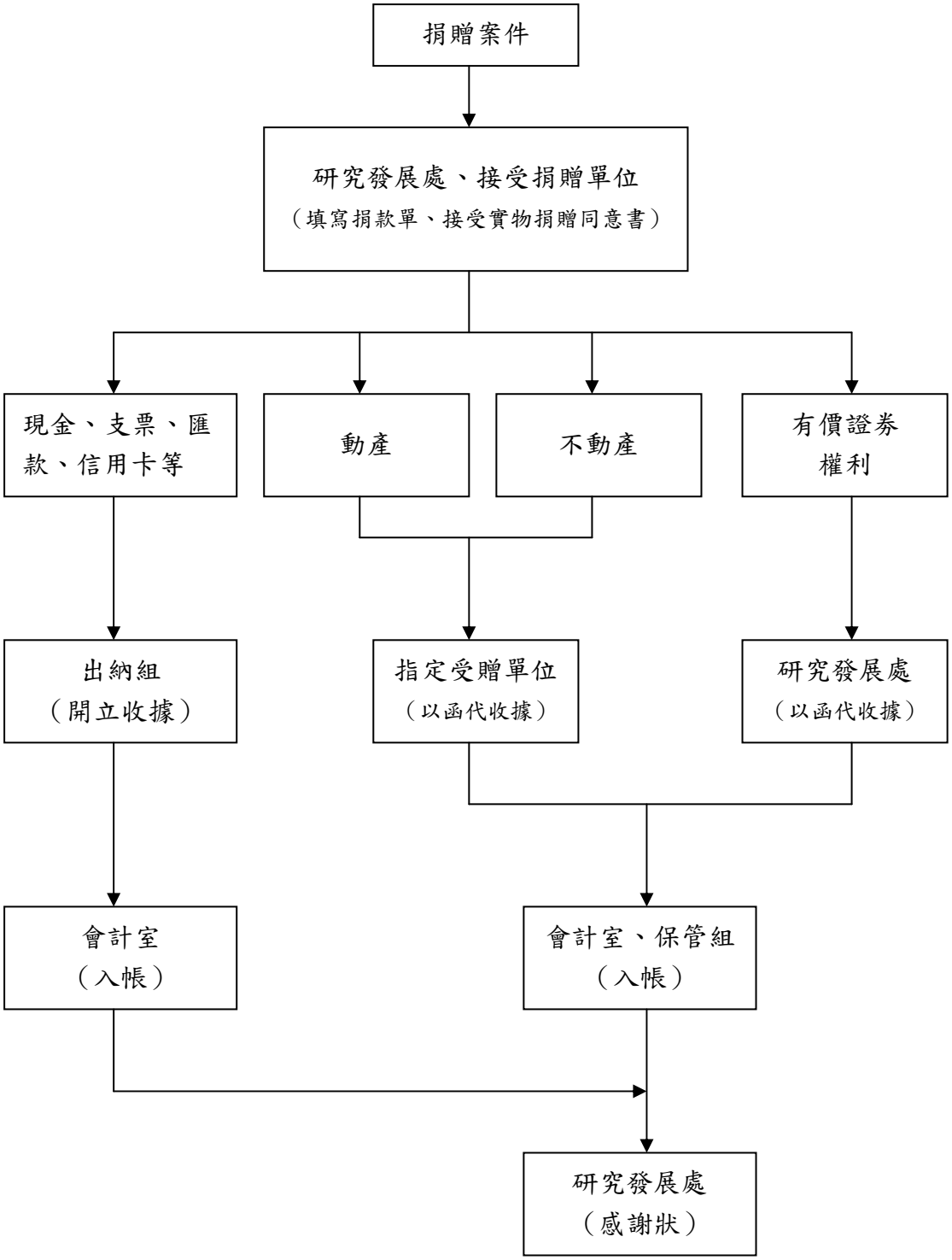國立嘉義大學接受捐贈作業程序流程圖