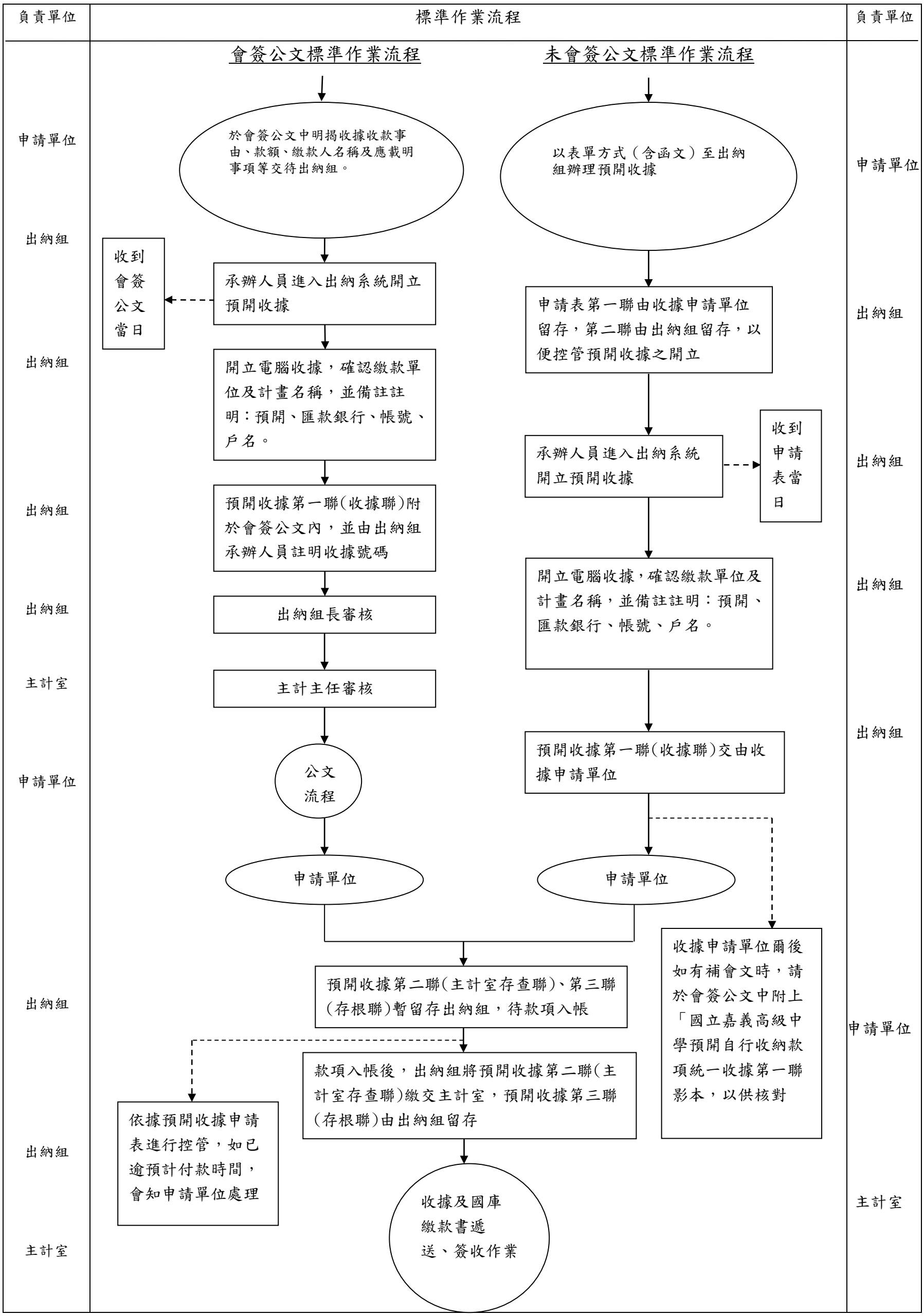國立嘉義高級中學預開自行收納款項統一收據標準作業流程