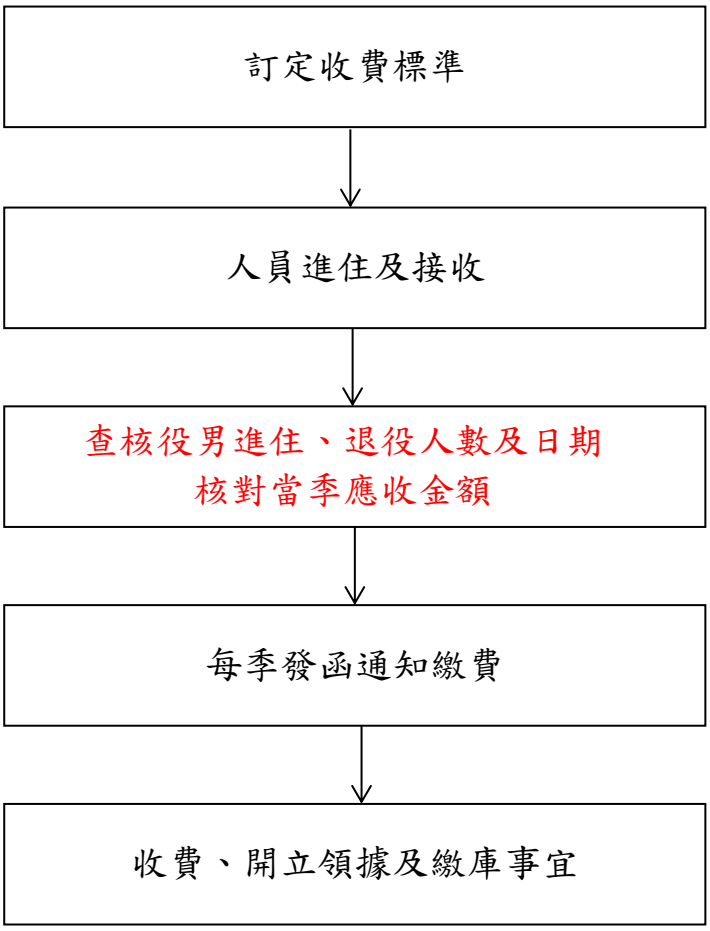役男水電管理費作業流程圖