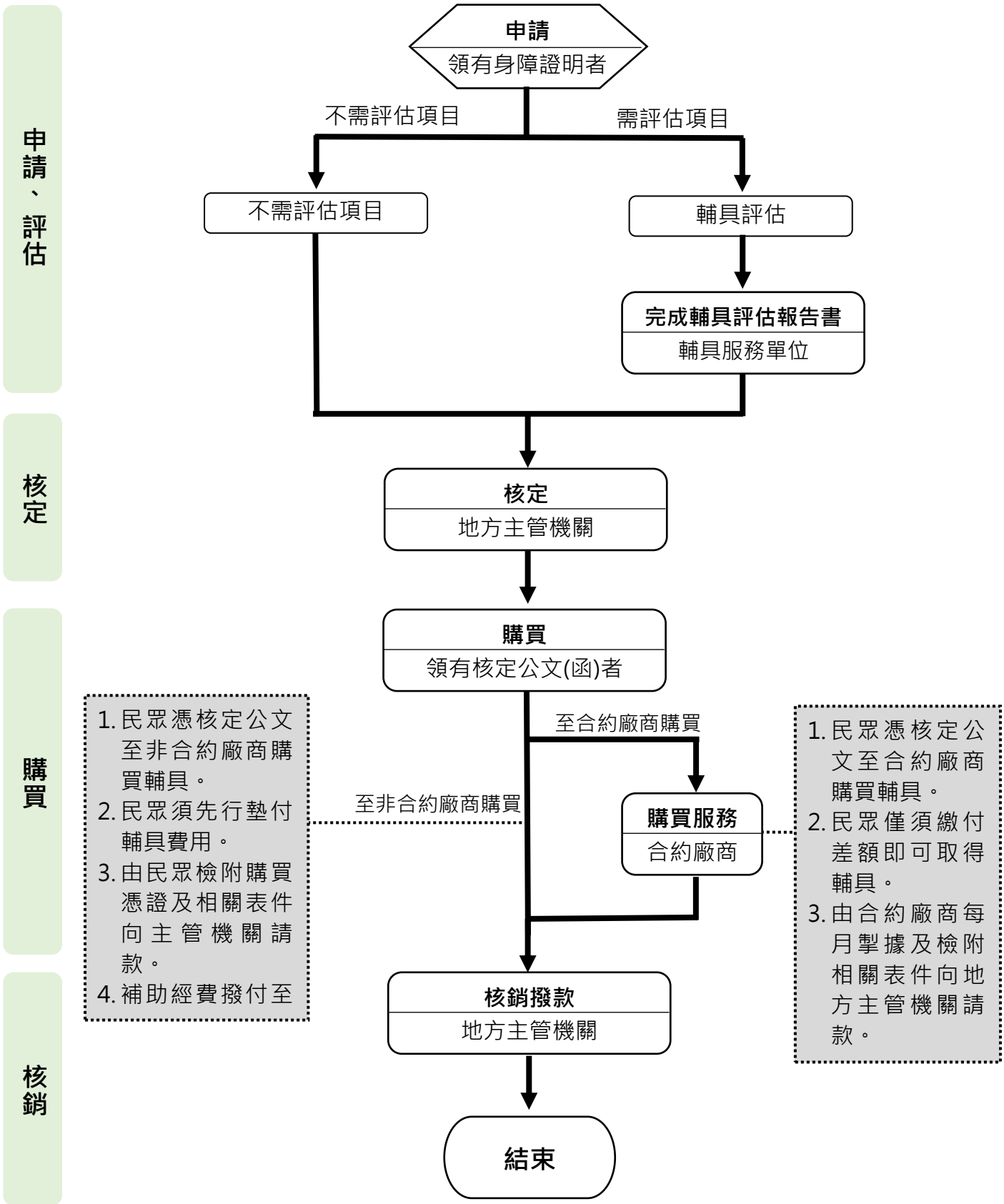身心障礙者輔具費用補助及購買流程