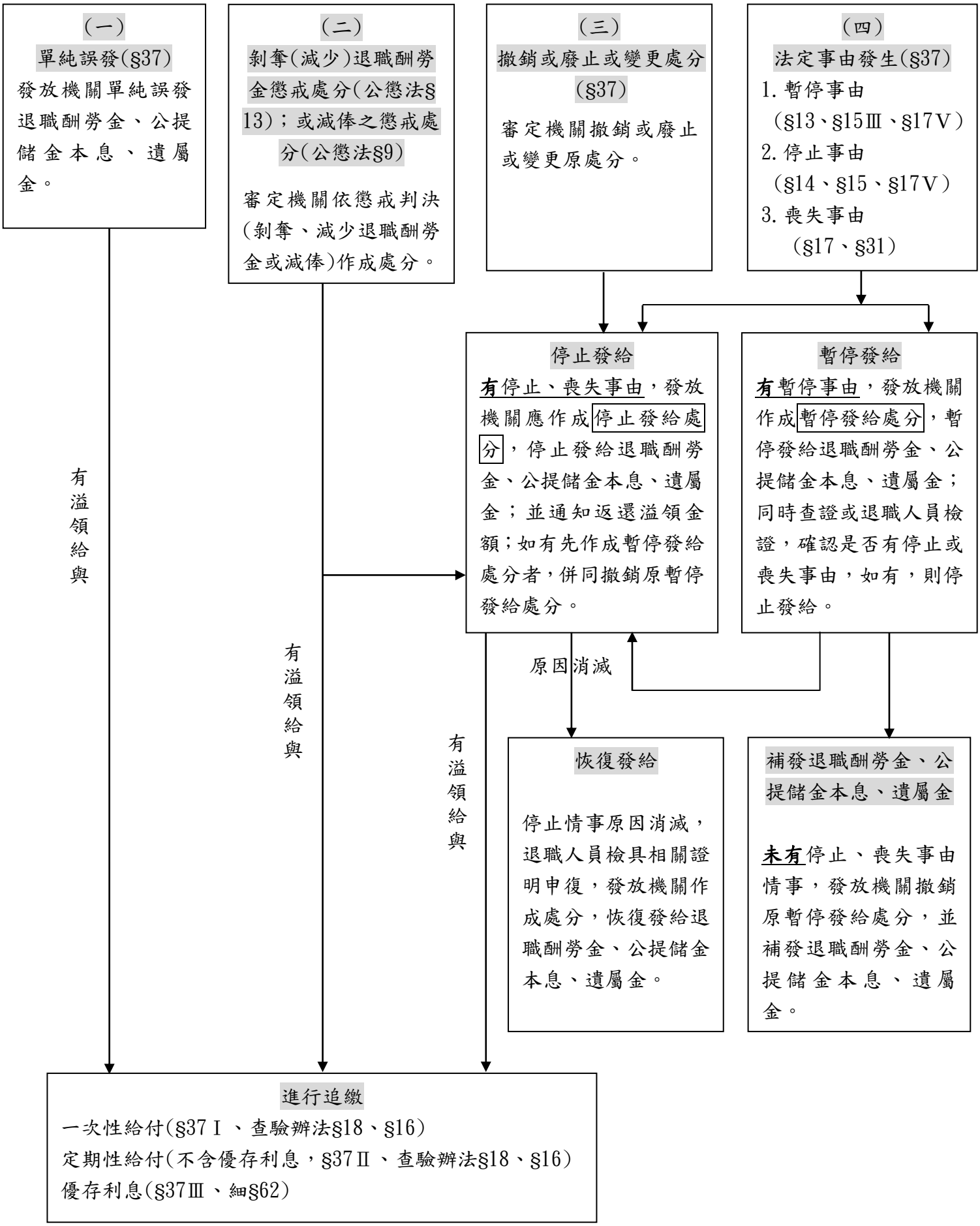退職政務人員或遺族溢領退撫給與或優存利息作成處分流程圖　109.10.8