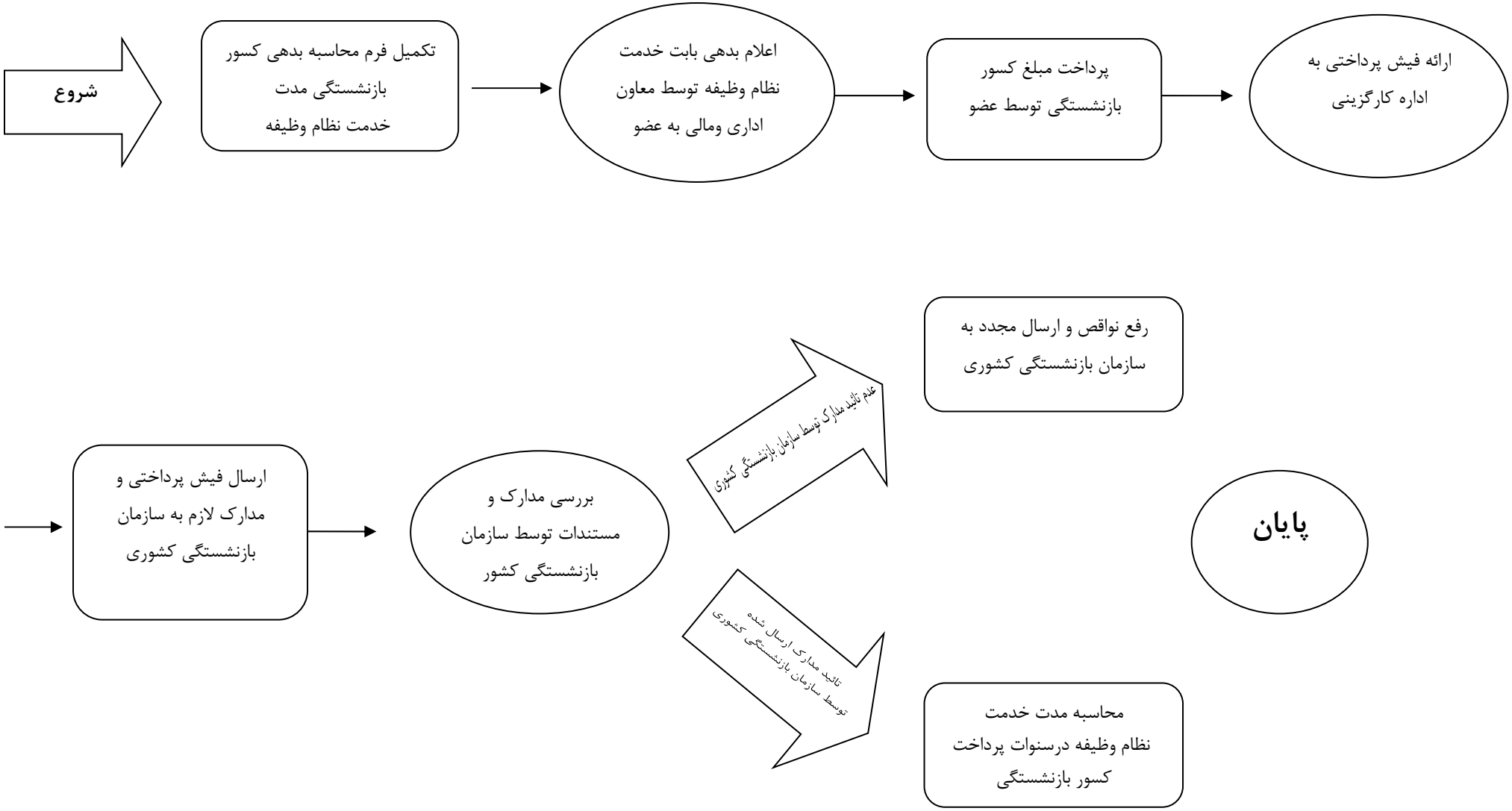احتساب کسور خدمت نظام وظیفه