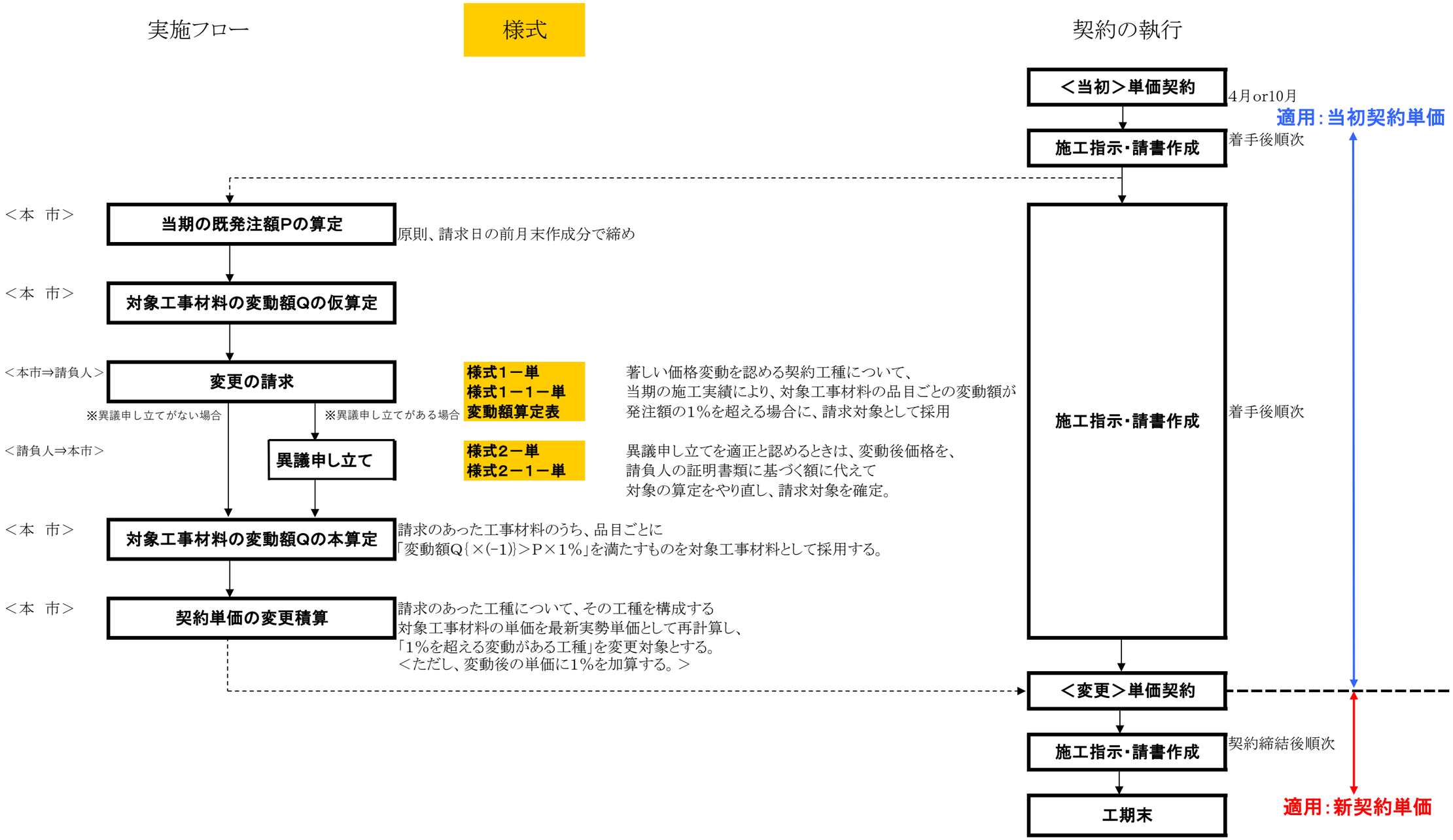実施フロー及び様式（減額の場合）