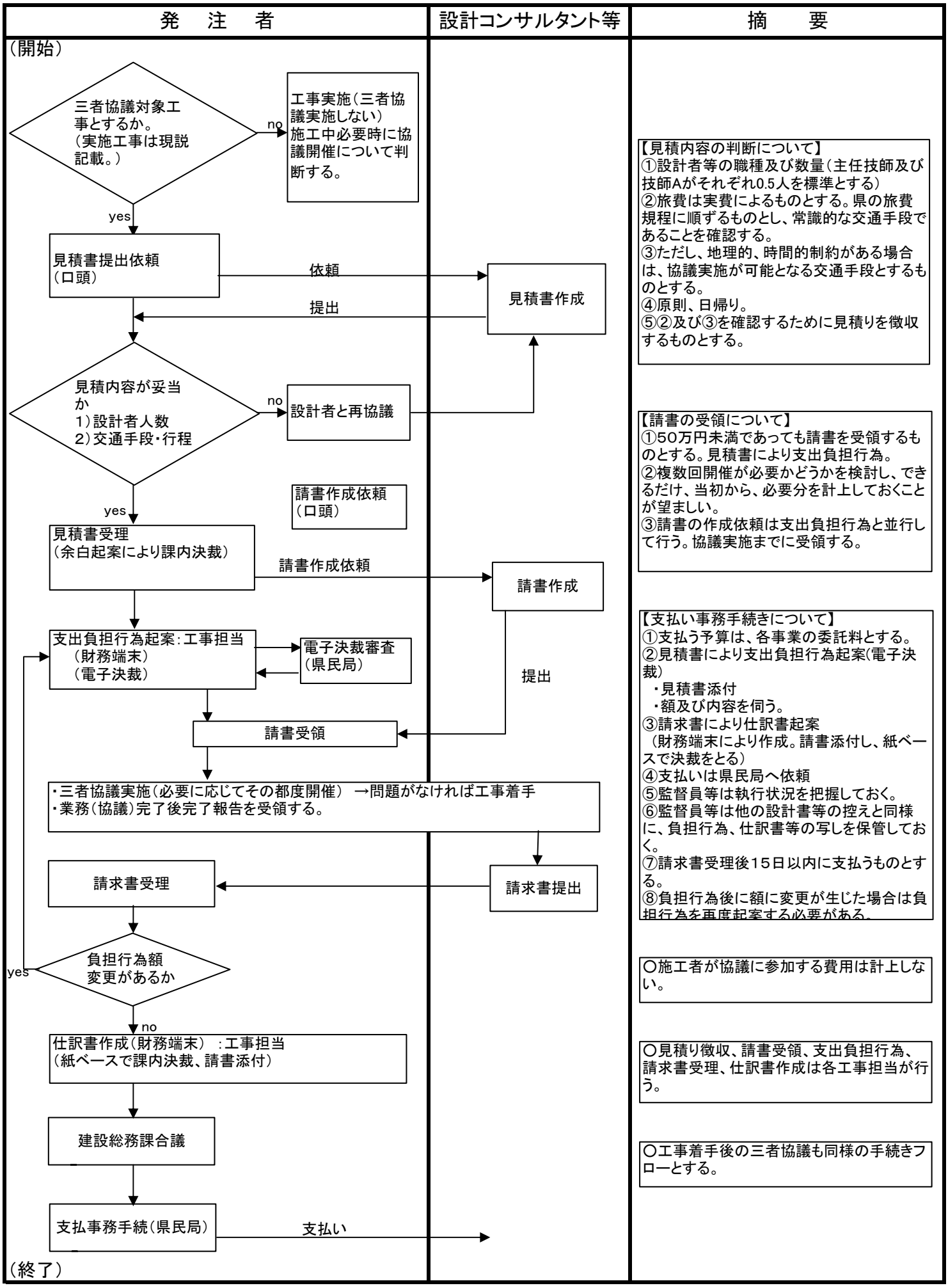三者協議　必要経費支払い手続フロー