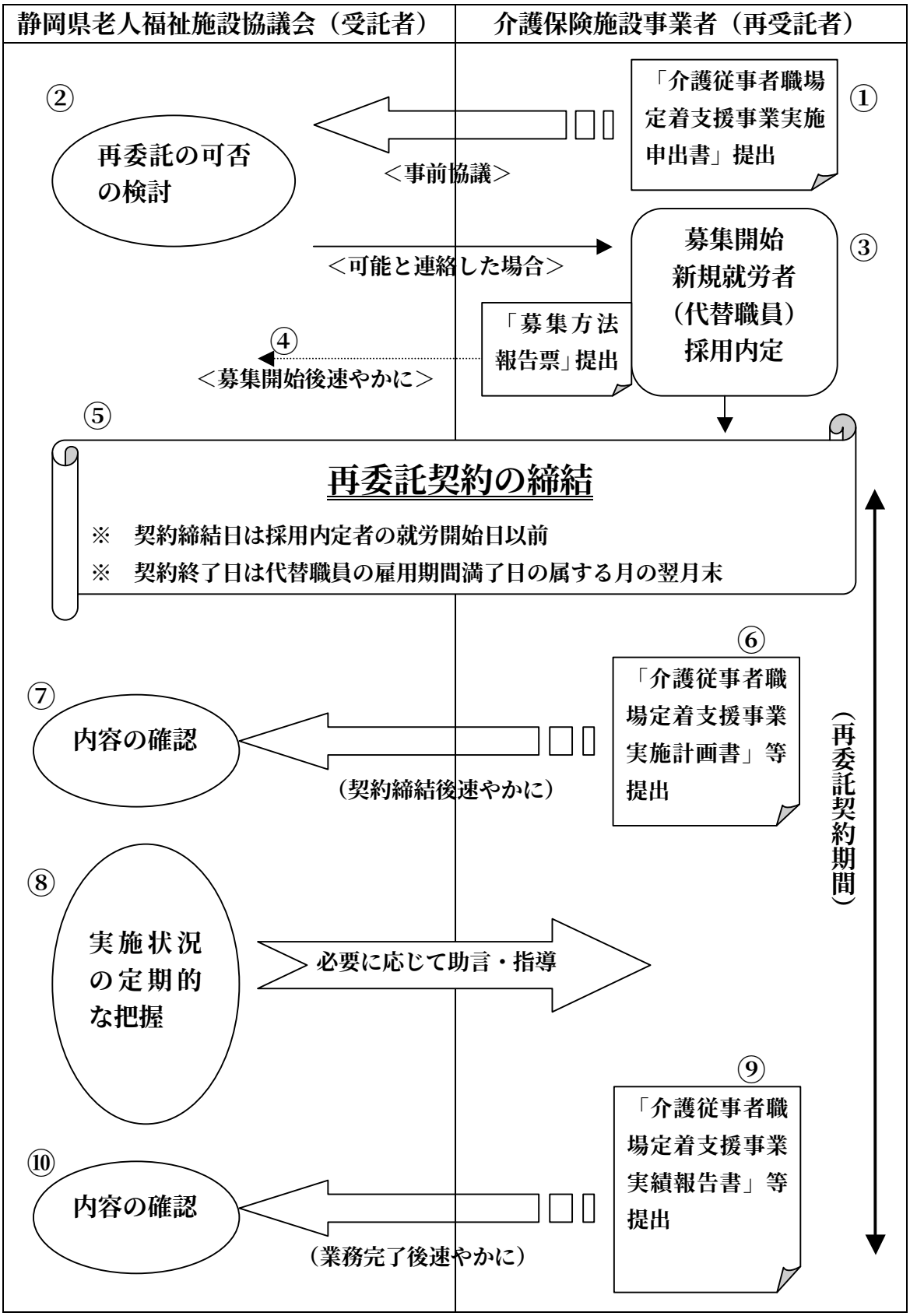再委託契約の事務の流れ（手続概要）