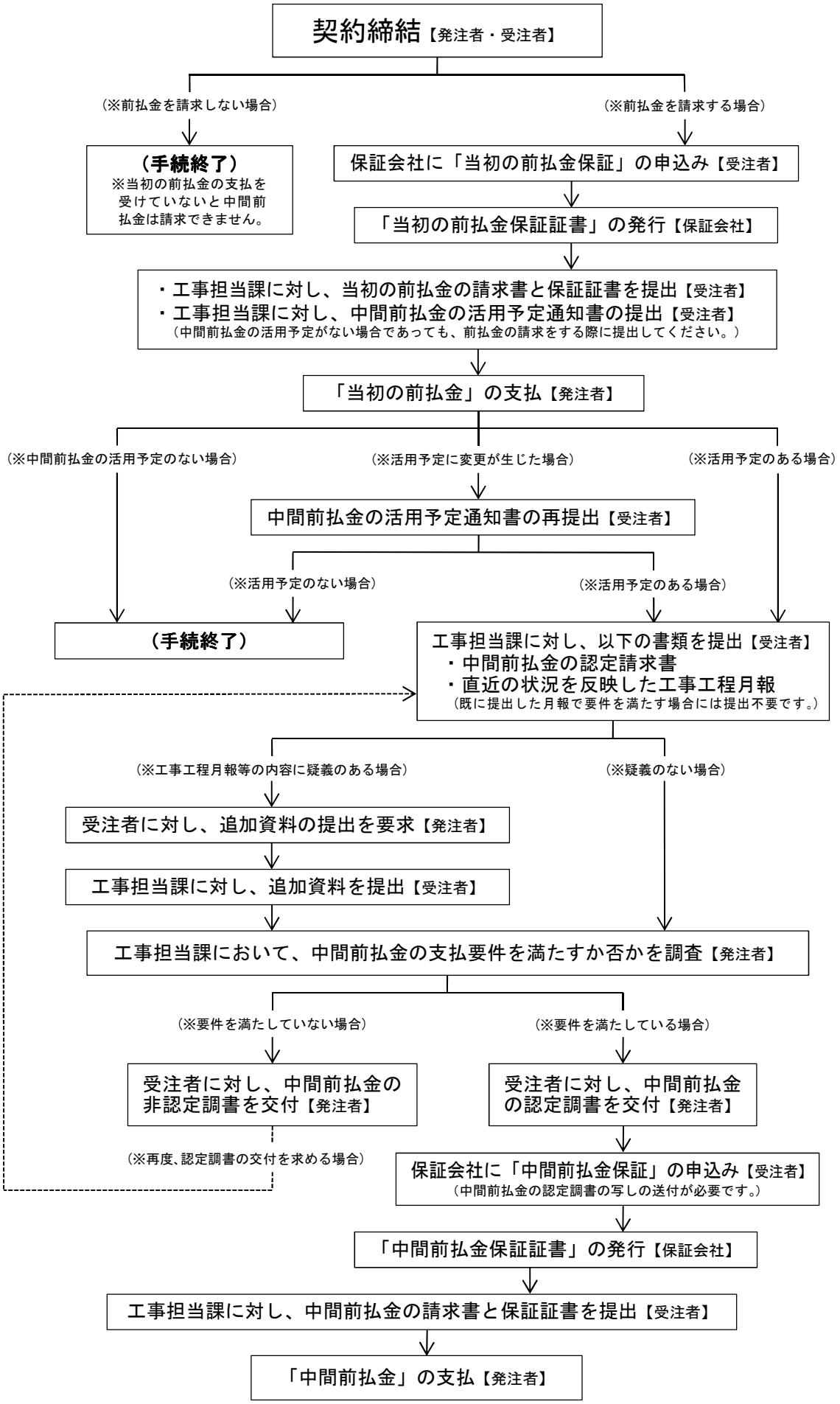中間前払金の支払までの手続手順フロー