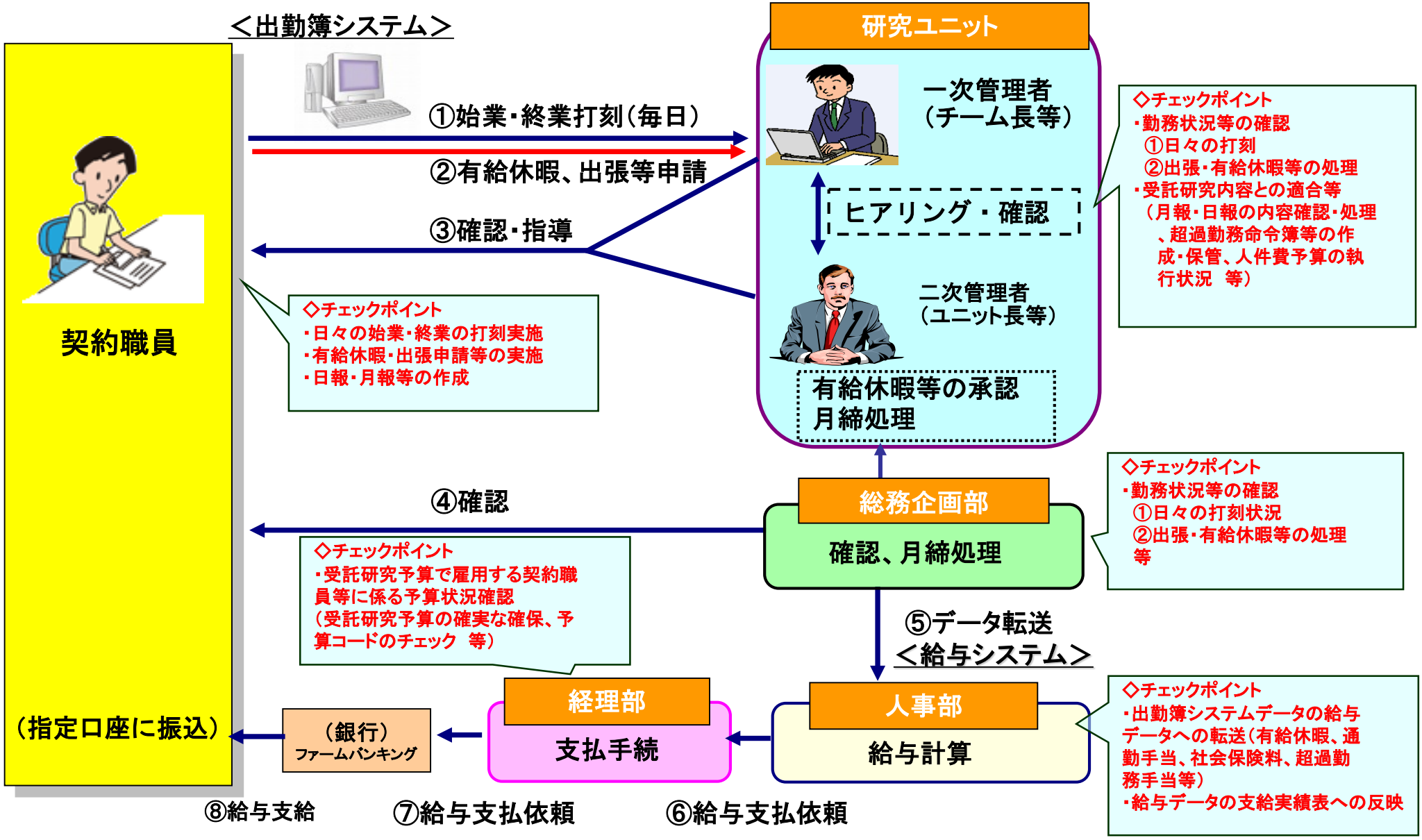契約職員給与支給フロー