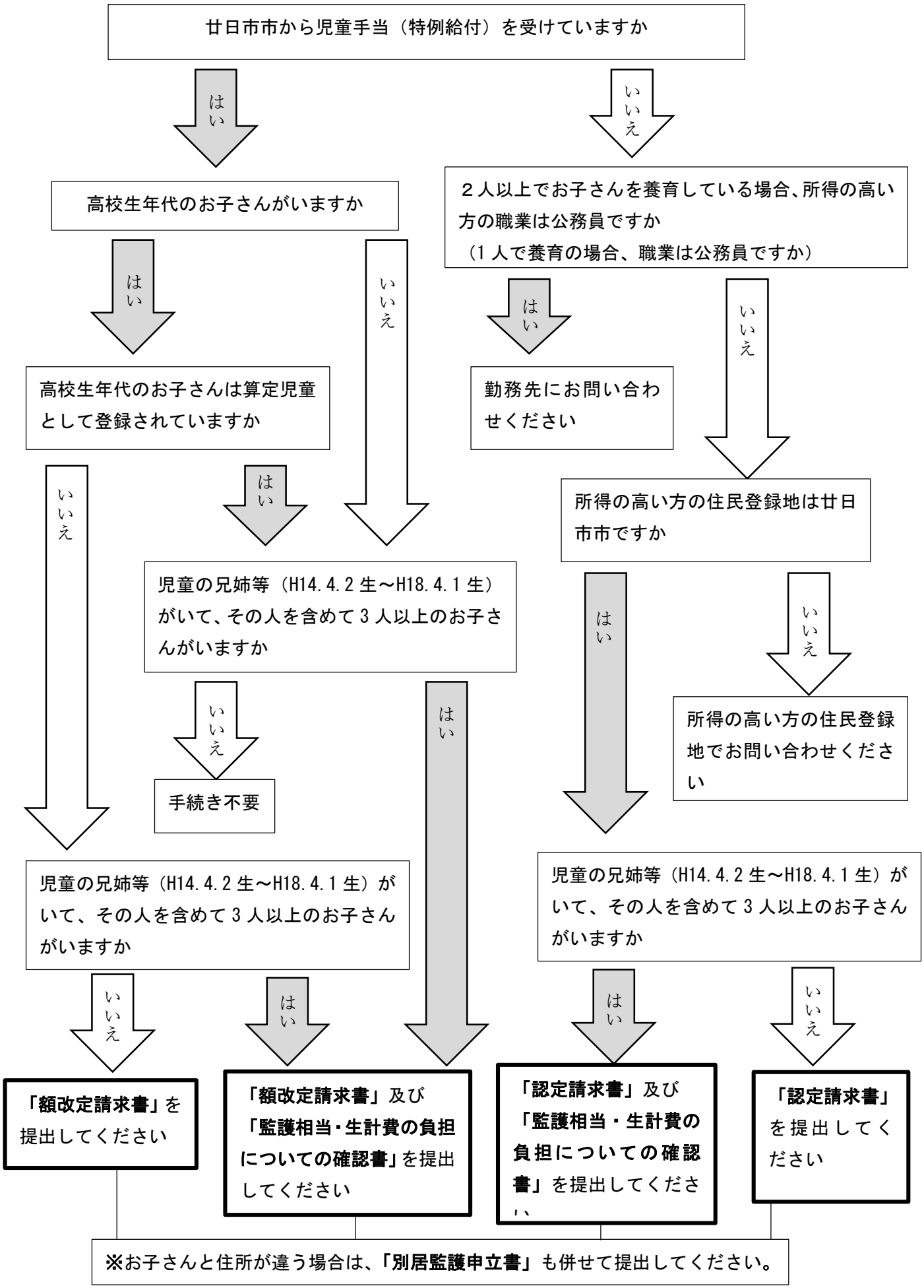（児童手当　制度改正　手続き要否事務フロー）