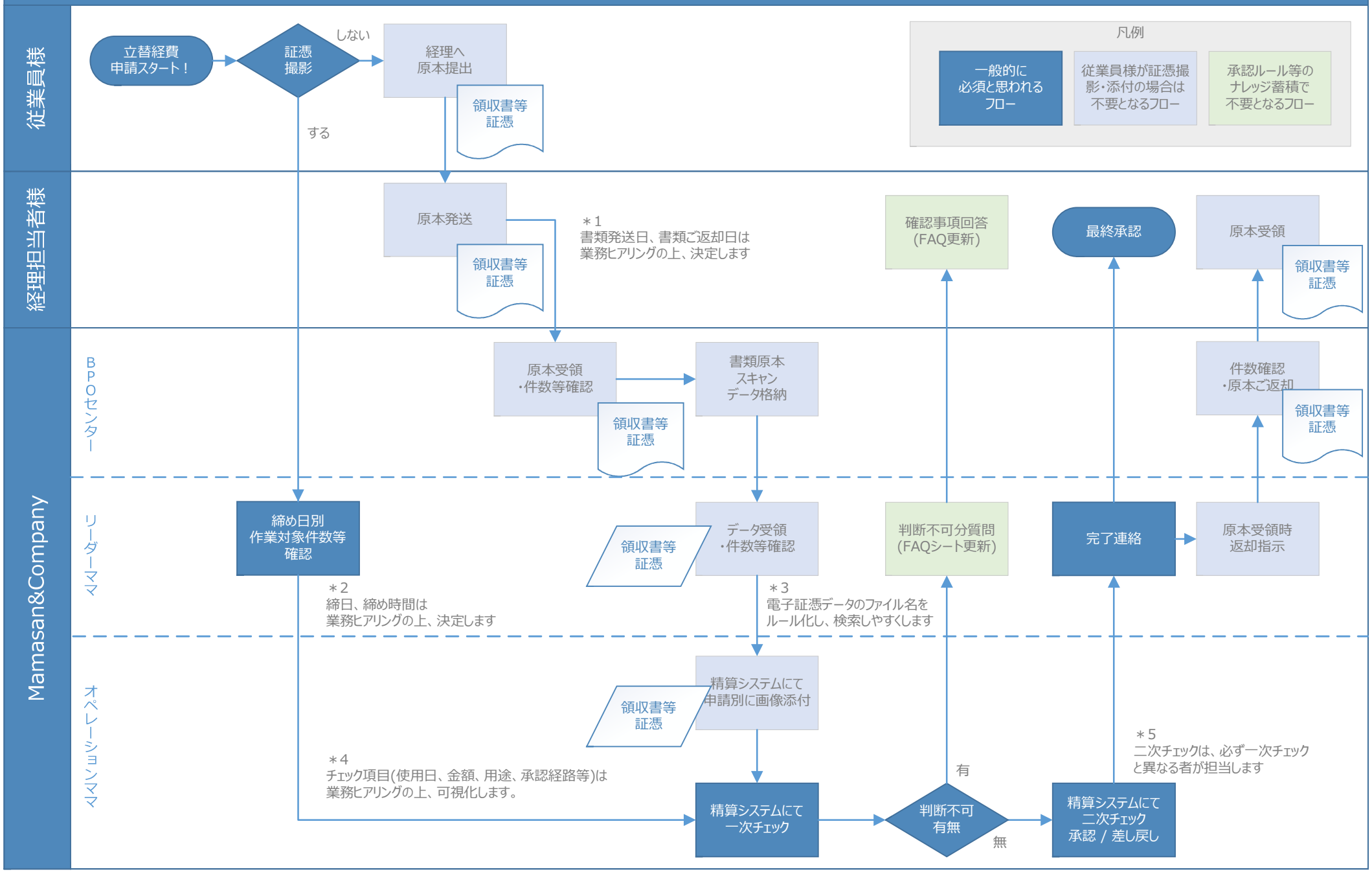従業員様立替経費精算承認フロー