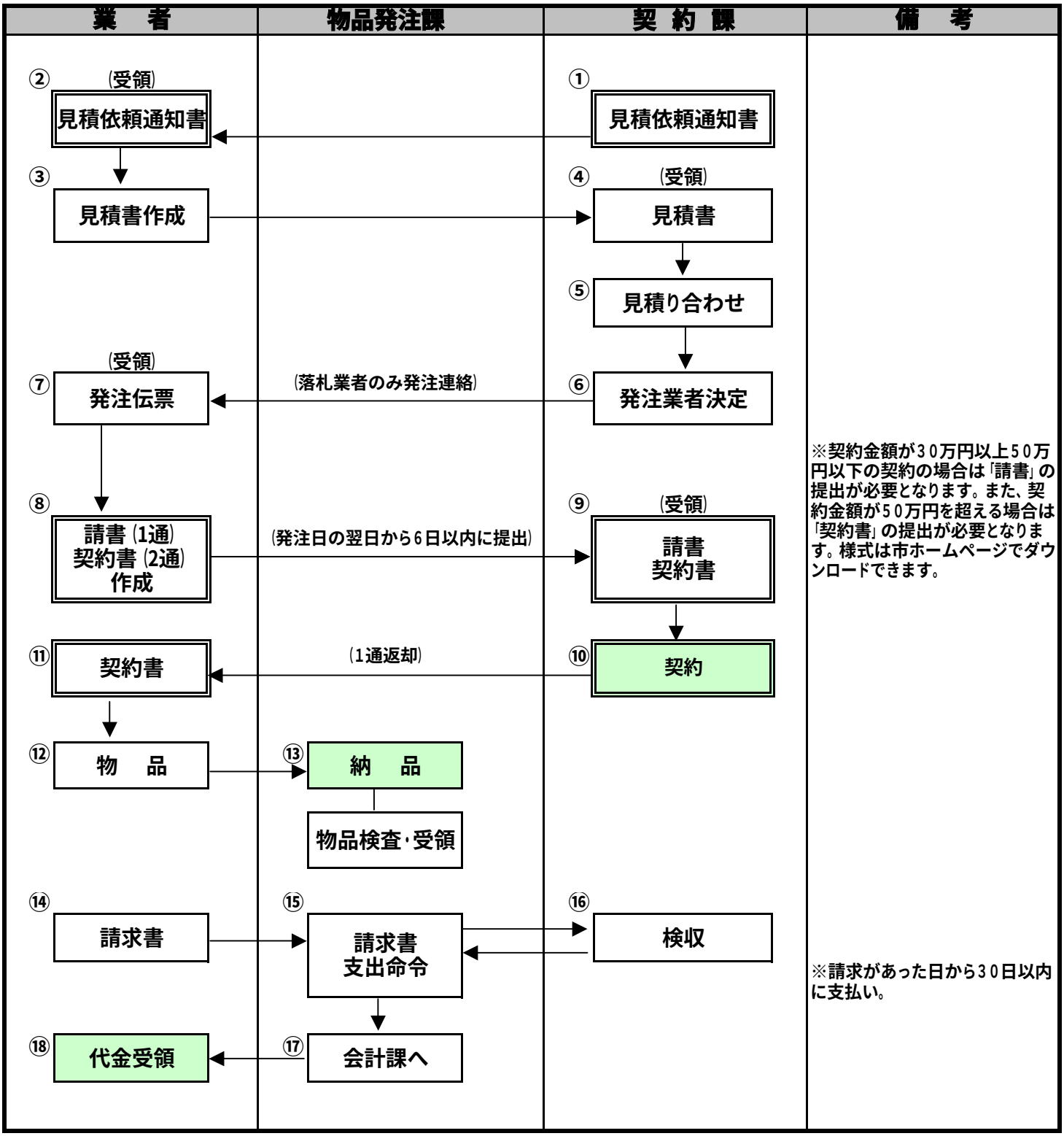＜物品契約（随意契約の見積り）事務のながれ＞