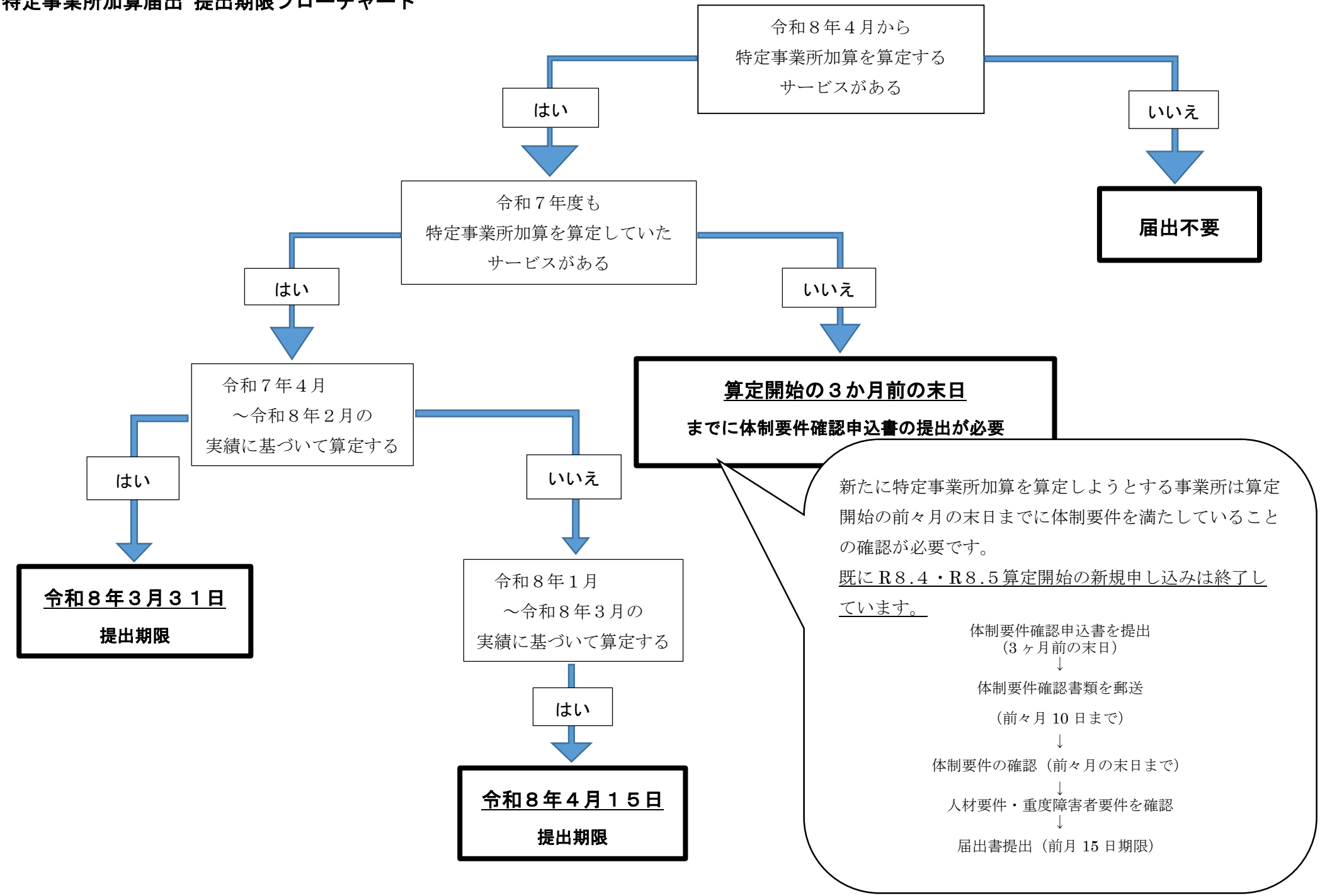特定事業所加算届出 提出期限フローチャート