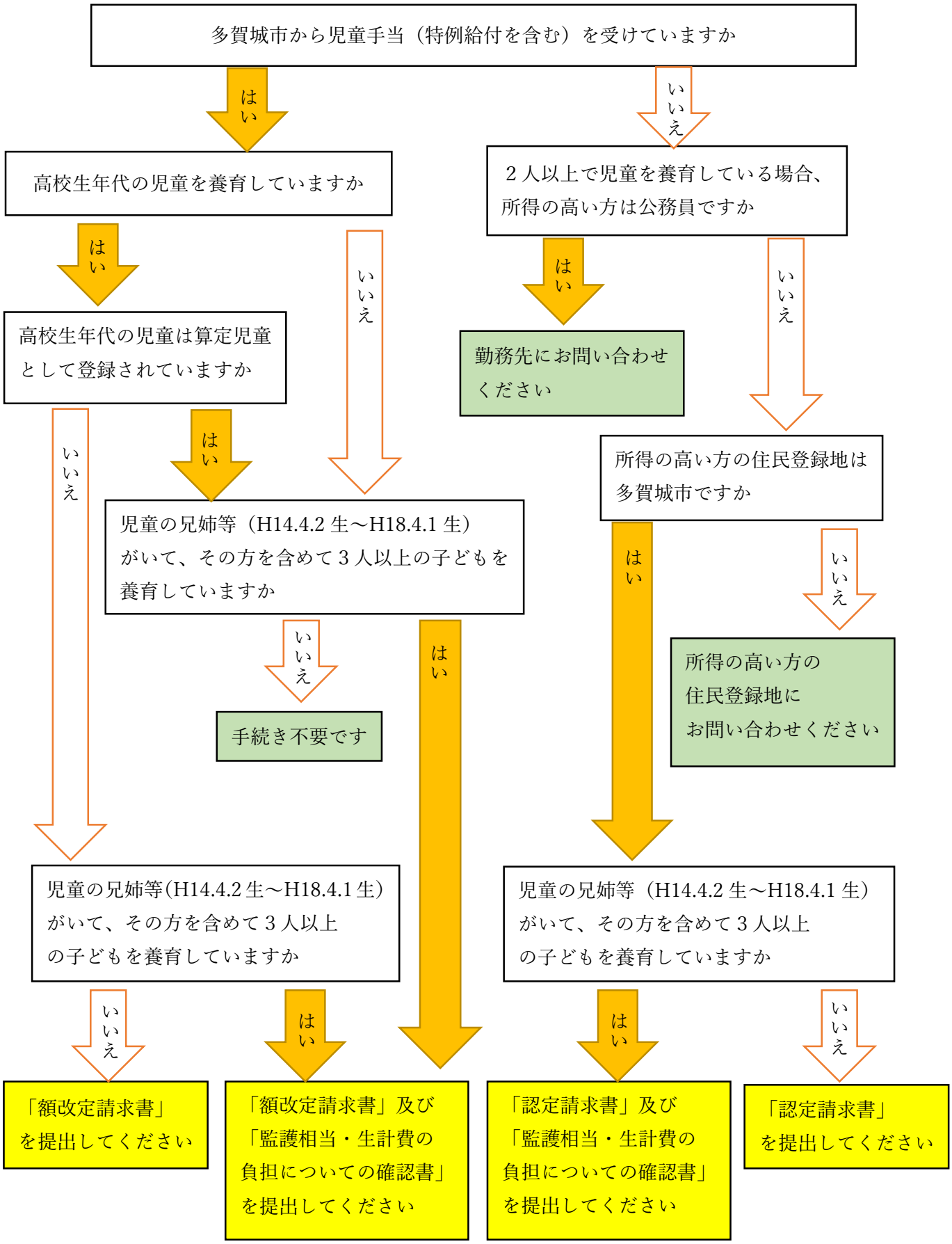令和６年度児童手当改正　手続き確認フロー