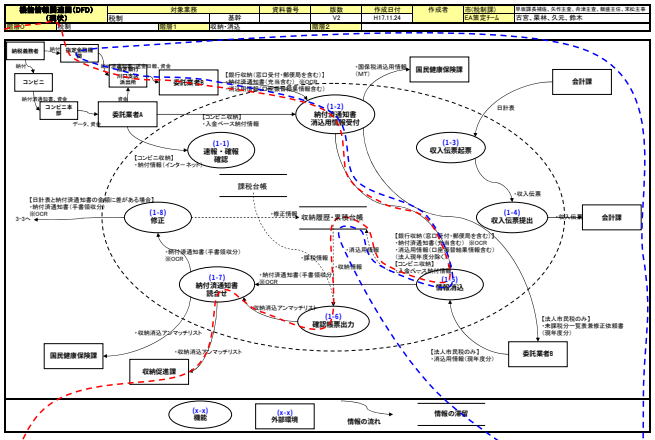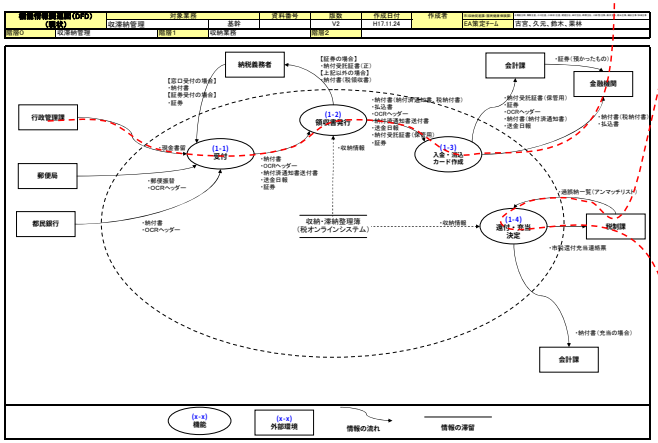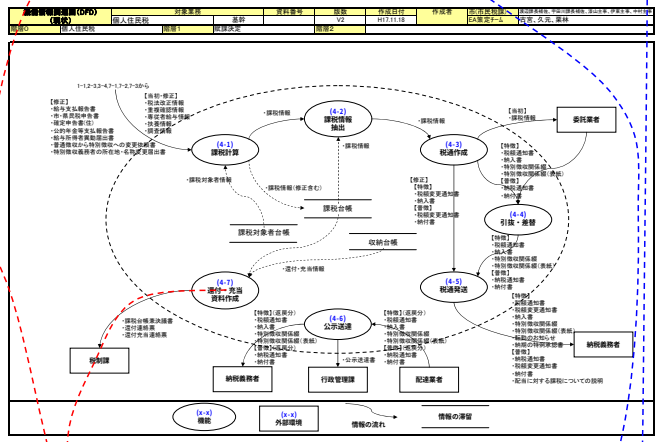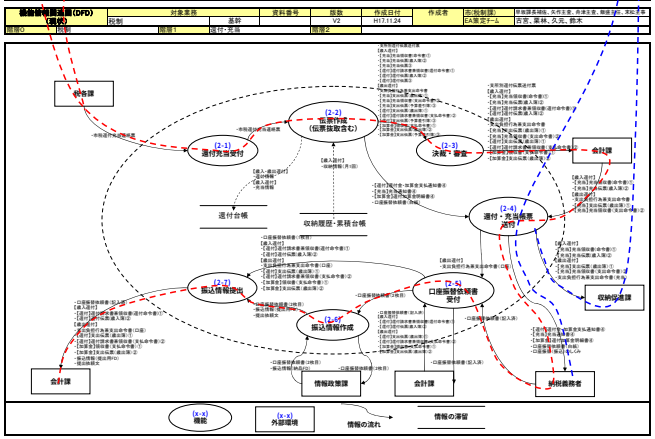【収滞納管理（消込・還付・充当）】