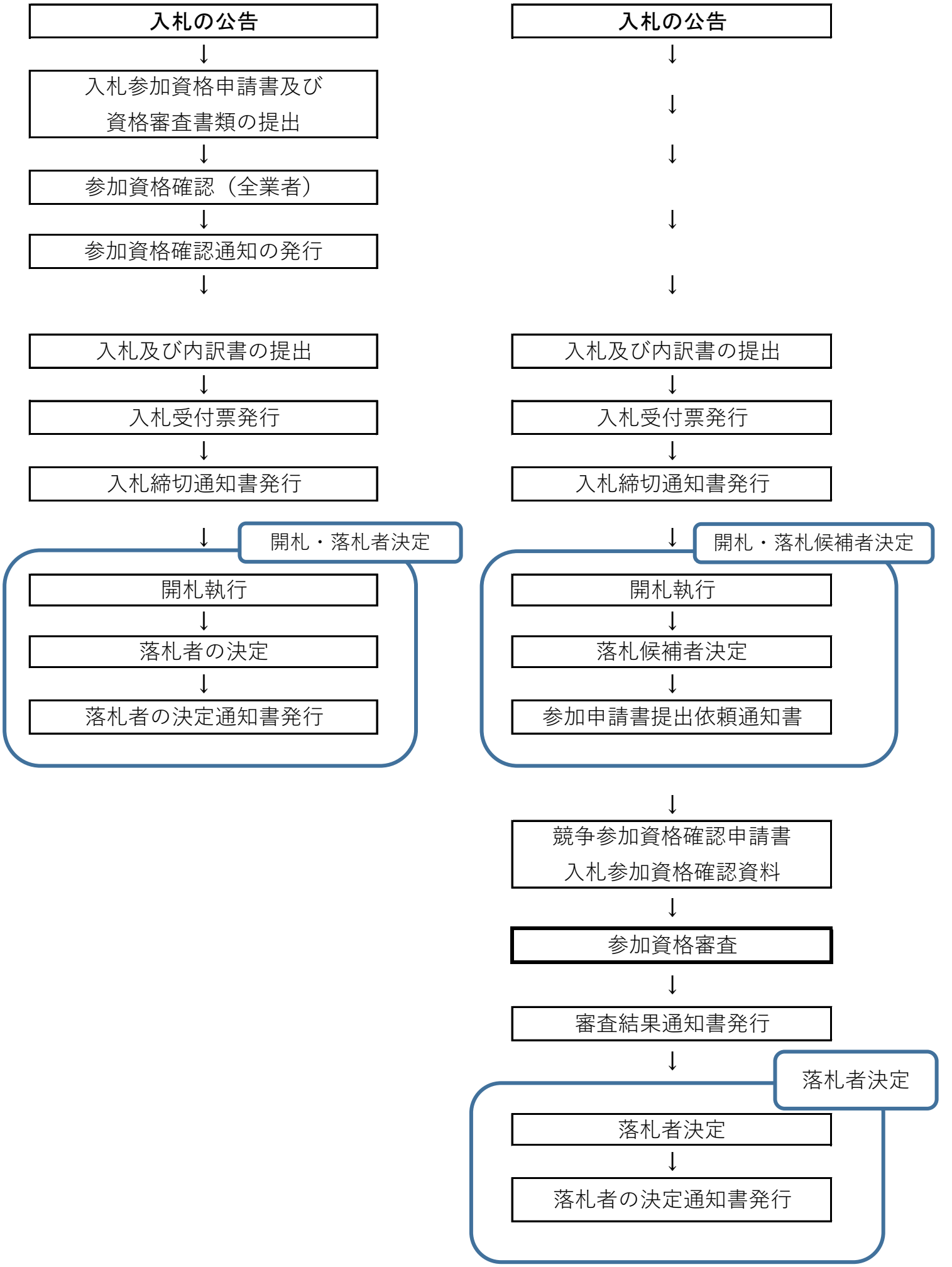一般競争入札における事前審査型と事後審査型の比較