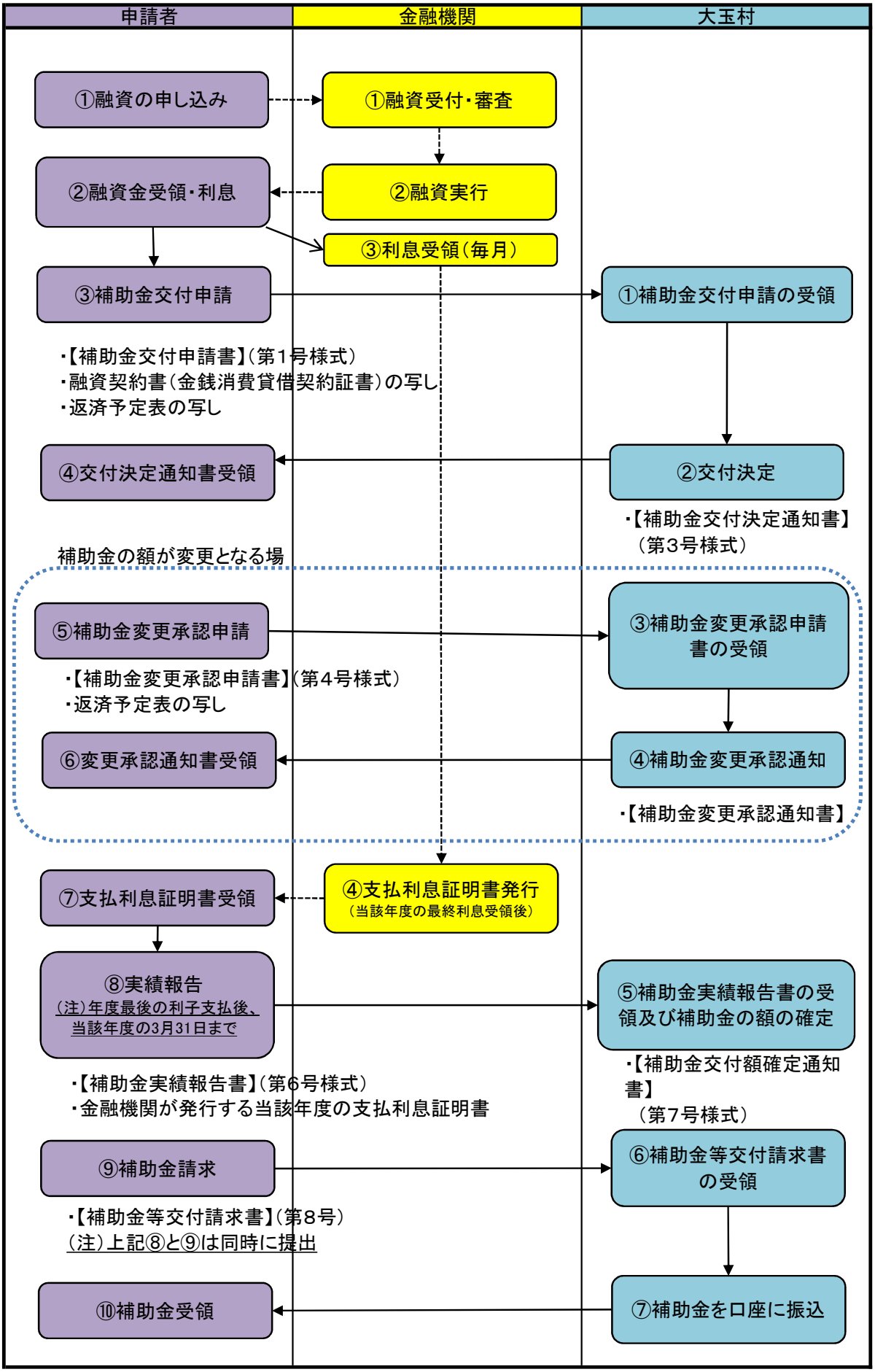利子補給事業のフローチャート