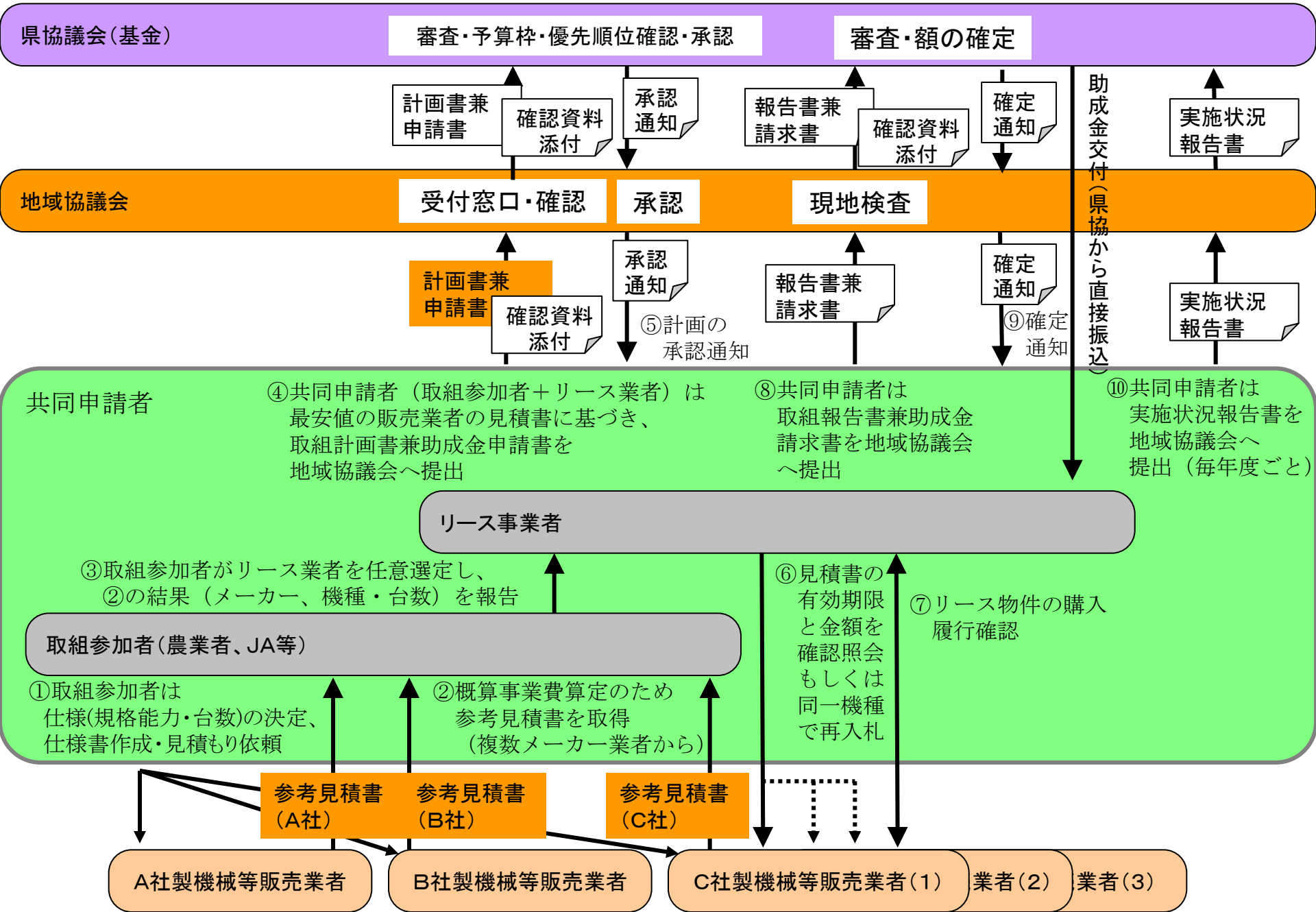リース助成の取組の流れ