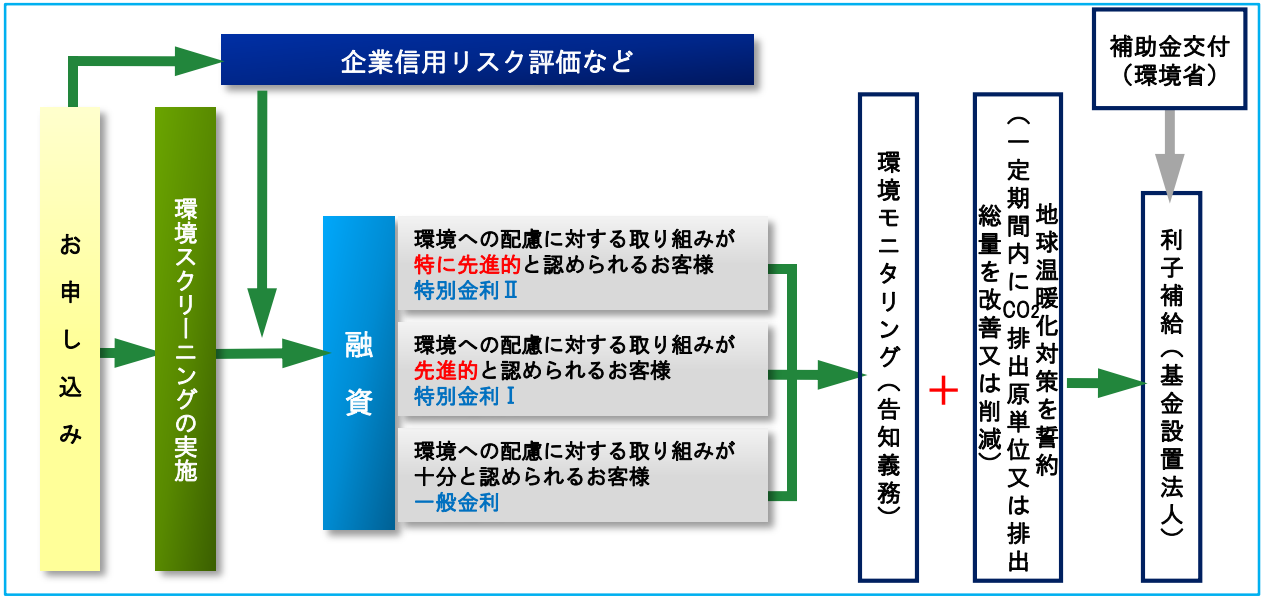利子補給金　支援スキームと支援内容