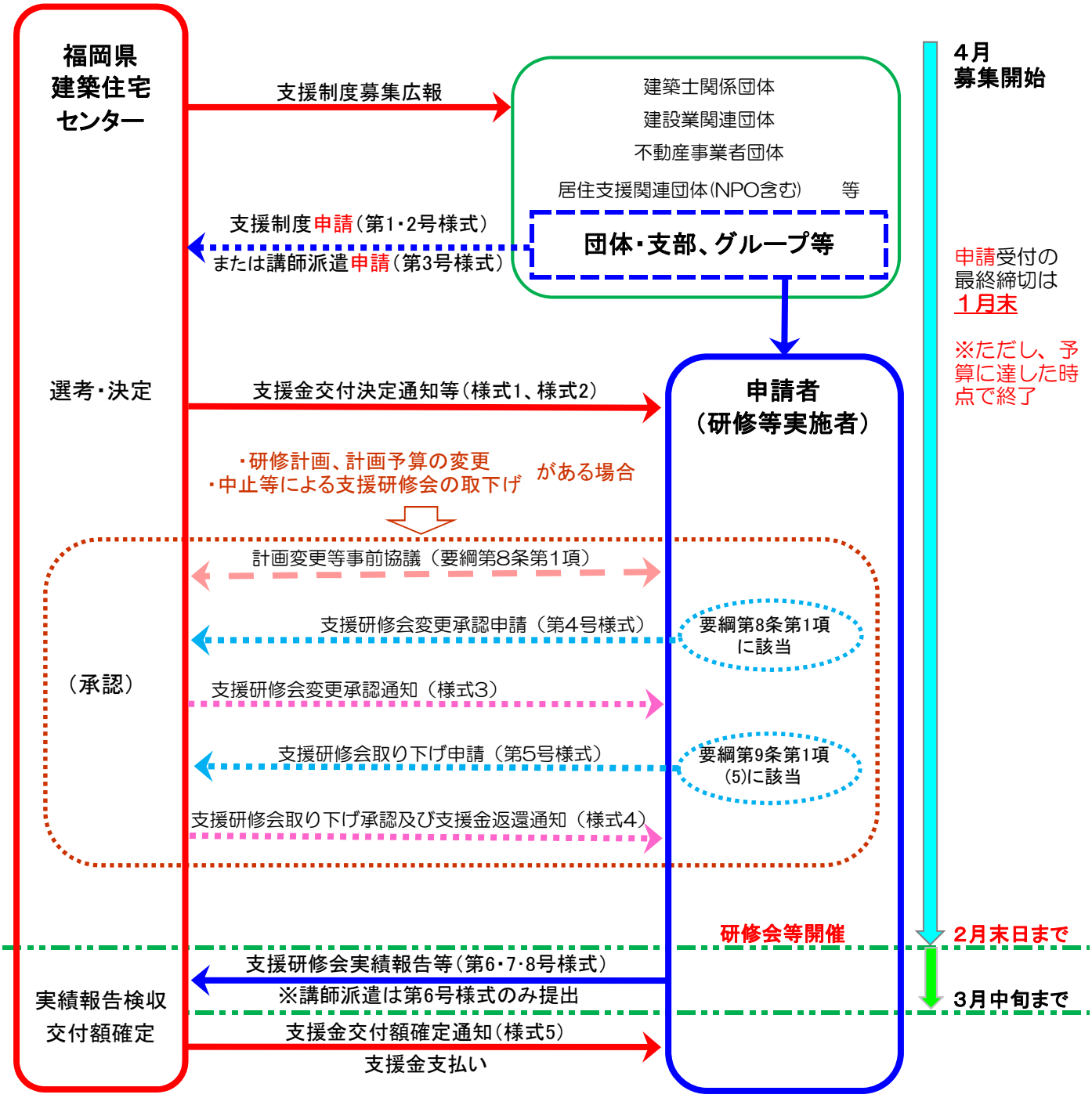研修会等支援制度　事務処理フロー