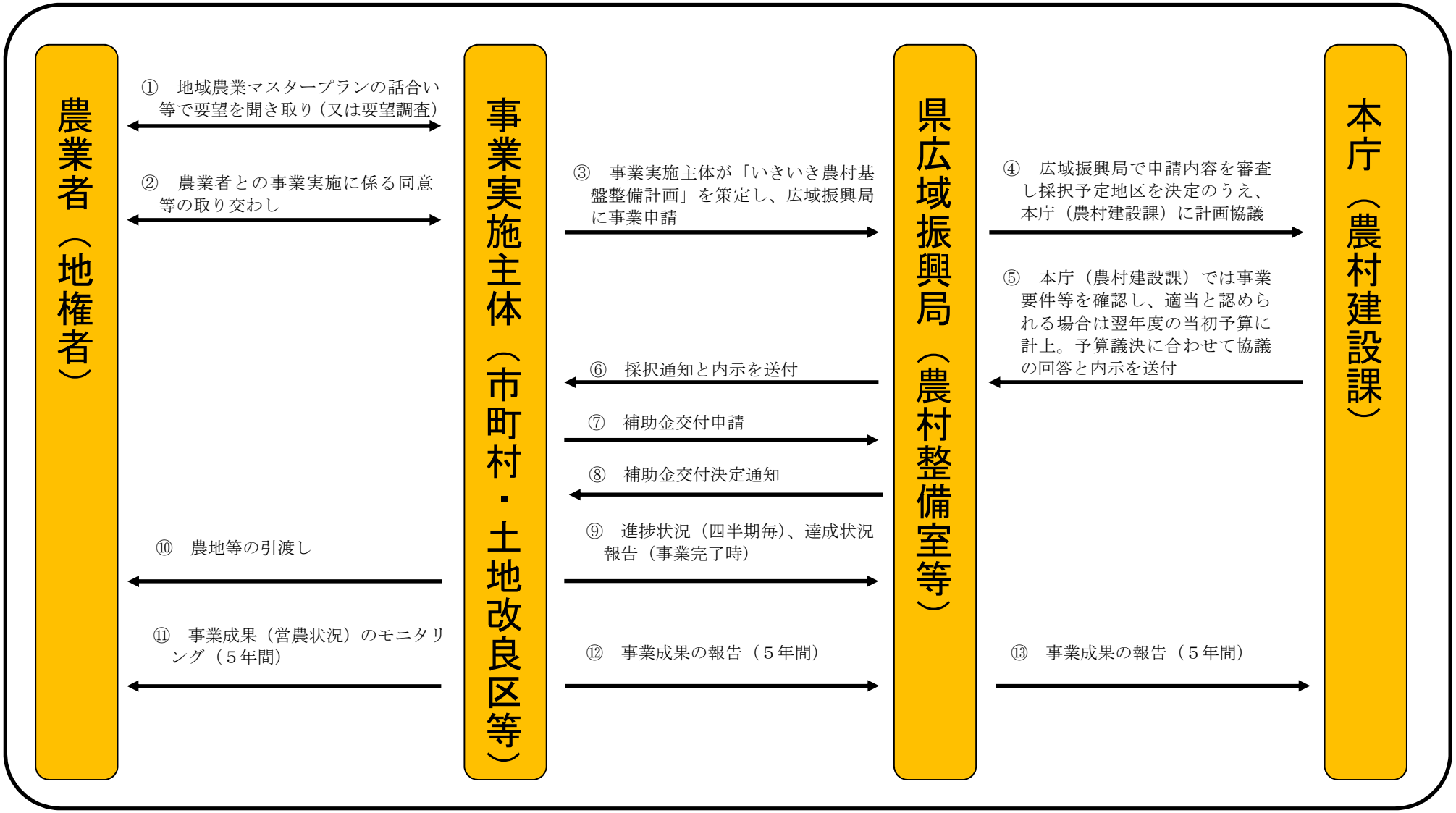いきいき農村基盤整備事業　補助フロー