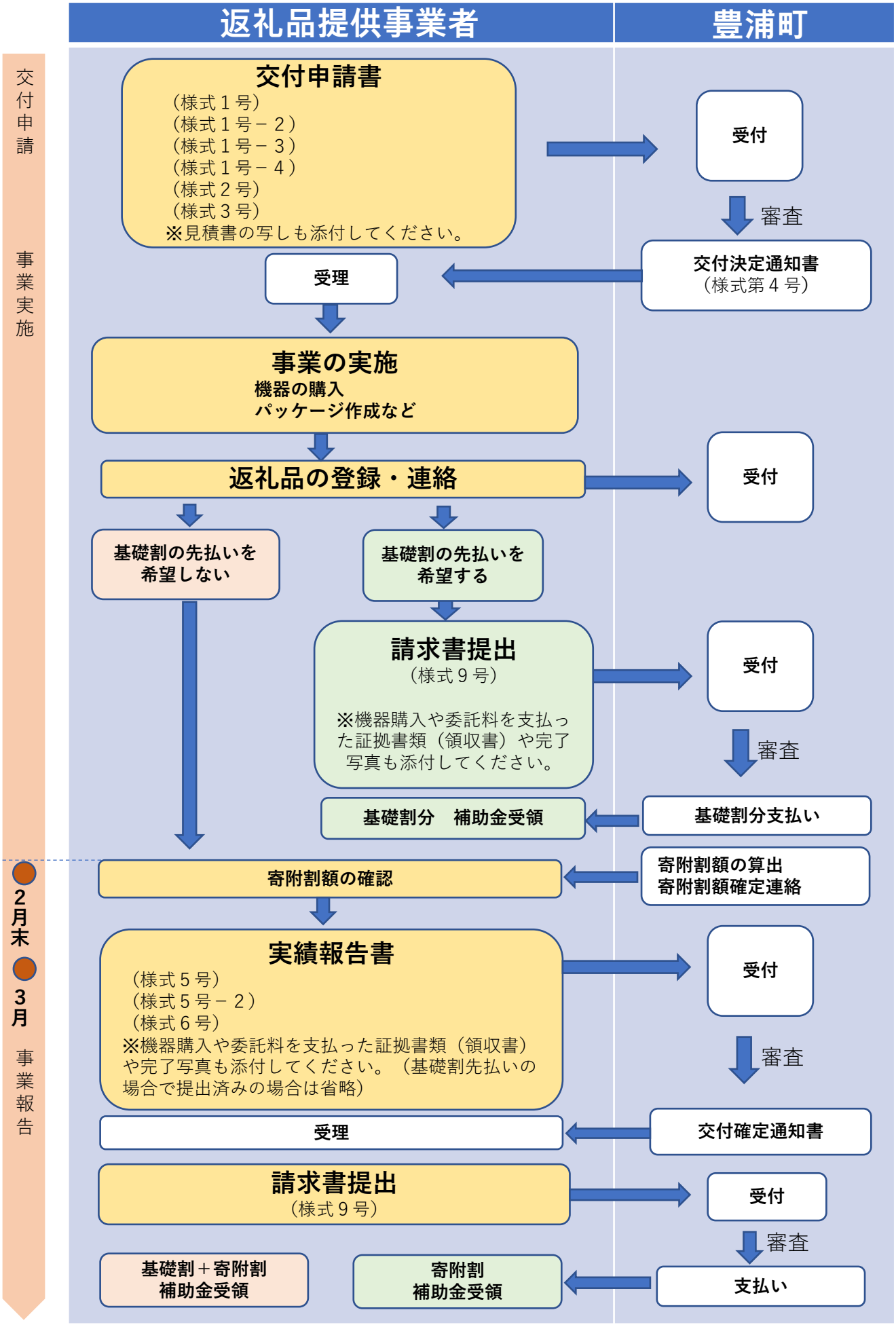ふるさと納税返礼品開発事業補助金交付申請の流れ