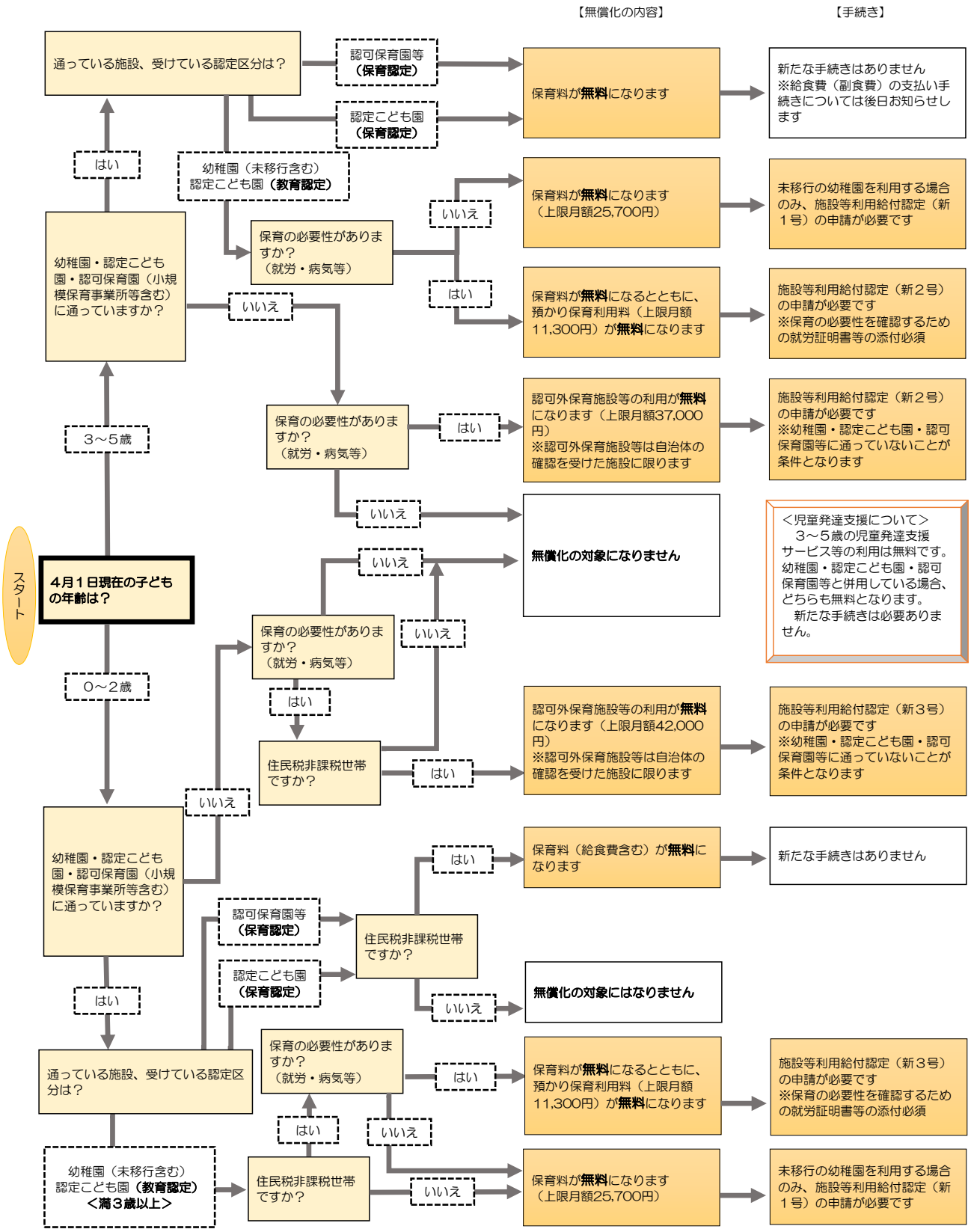幼児教育・保育の無償化フロー図