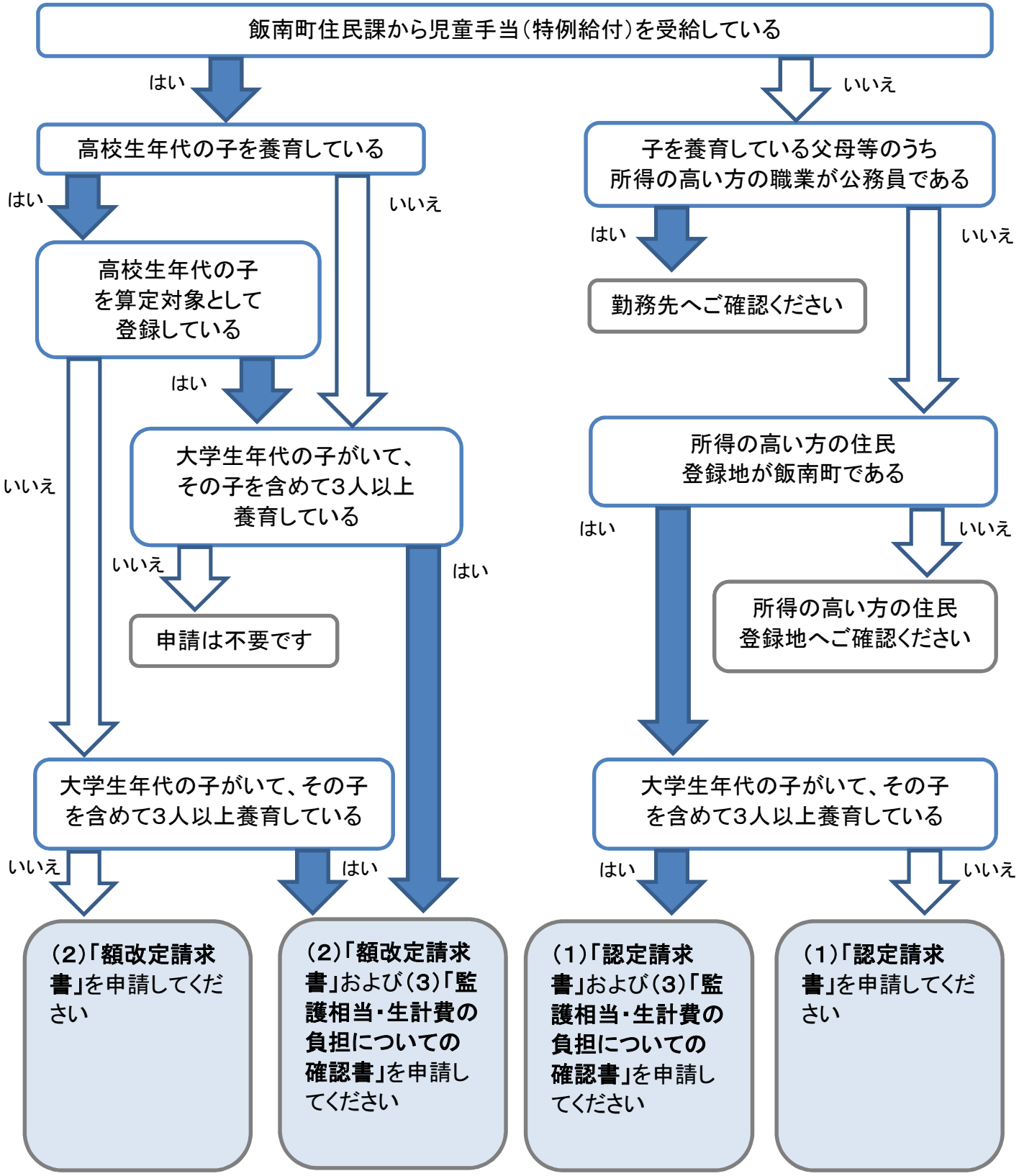令和6年度児童手当改正　申請手続き確認フロー