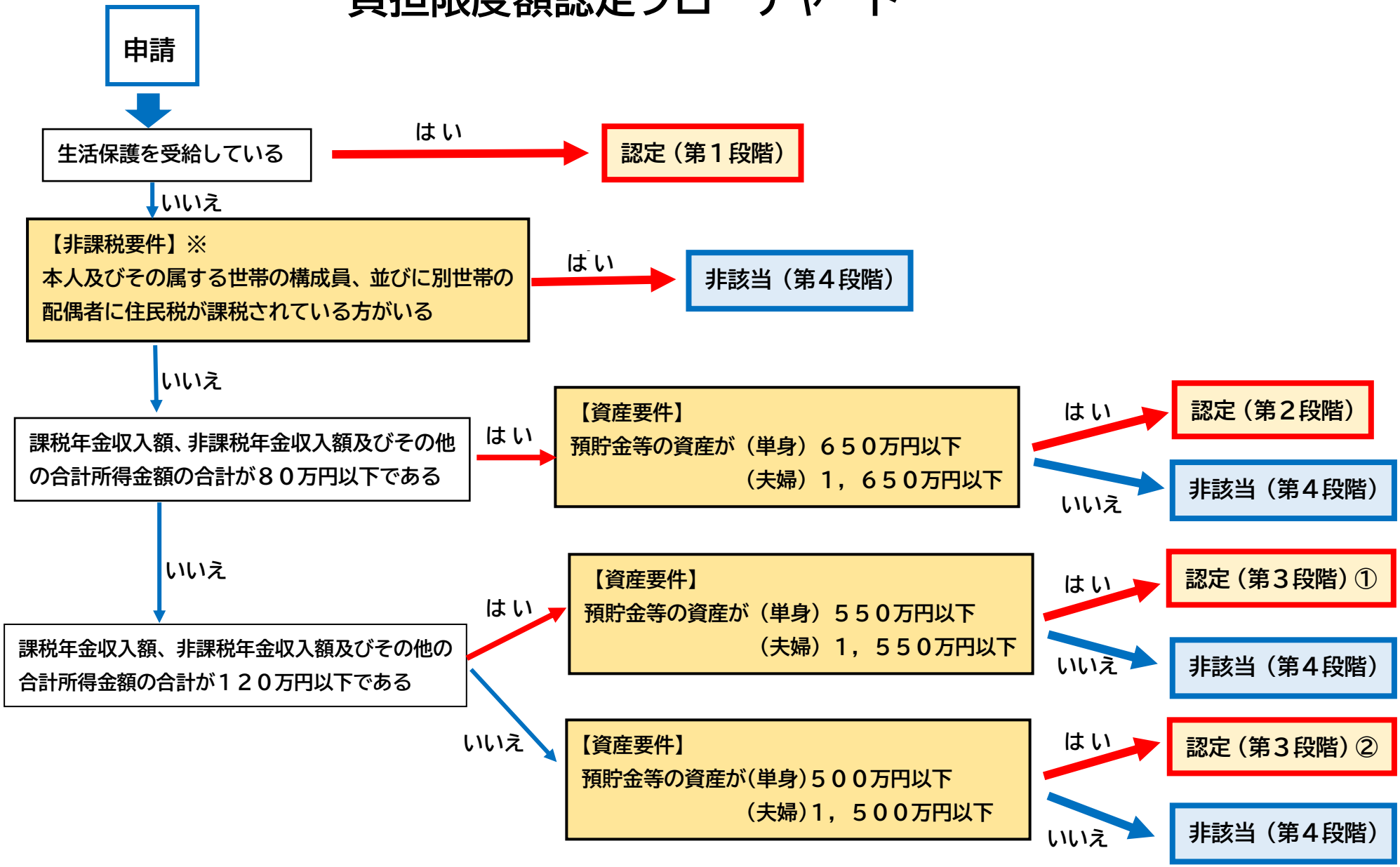負担限度額認定フローチャート