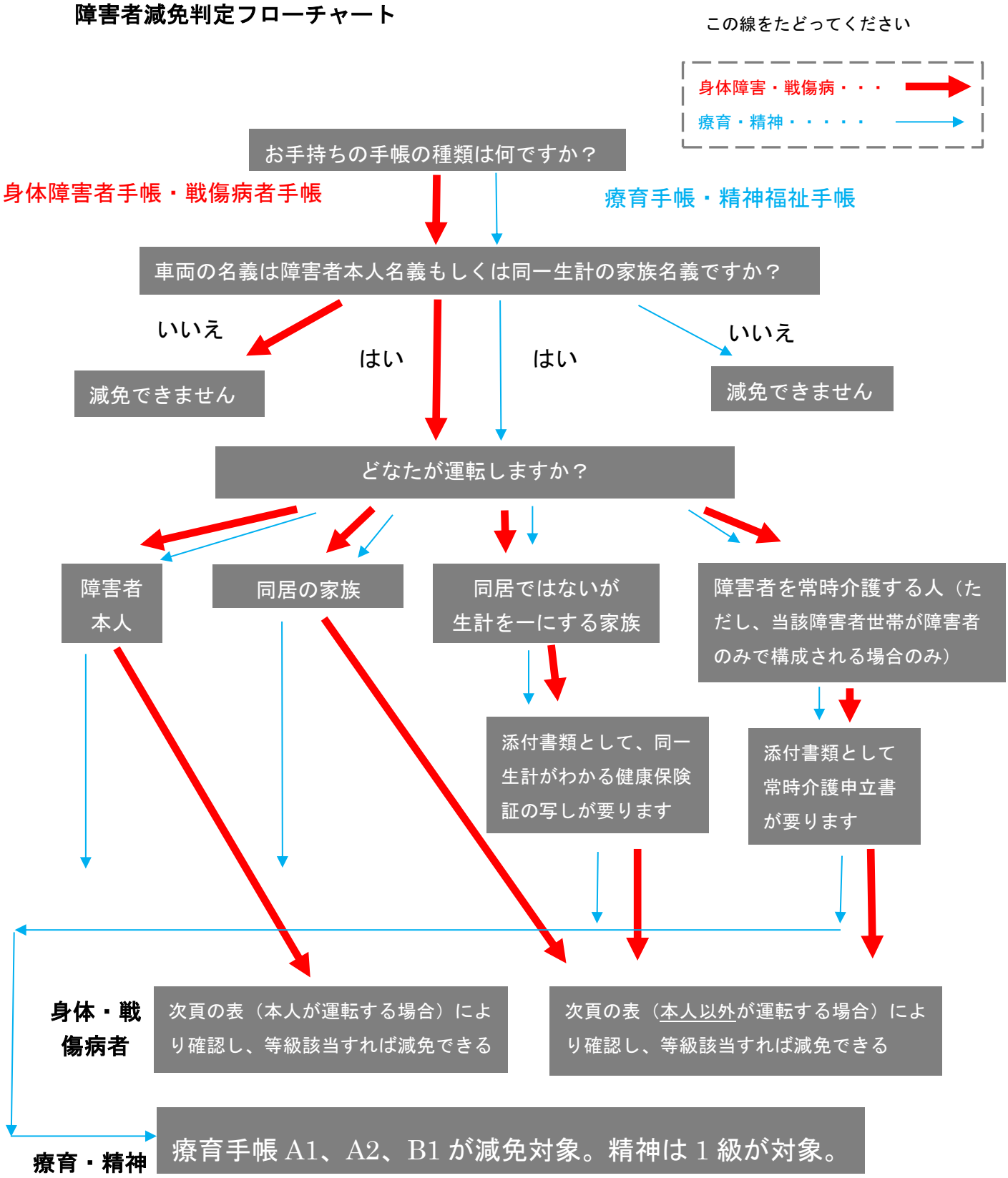障害者減免判定フローチャート