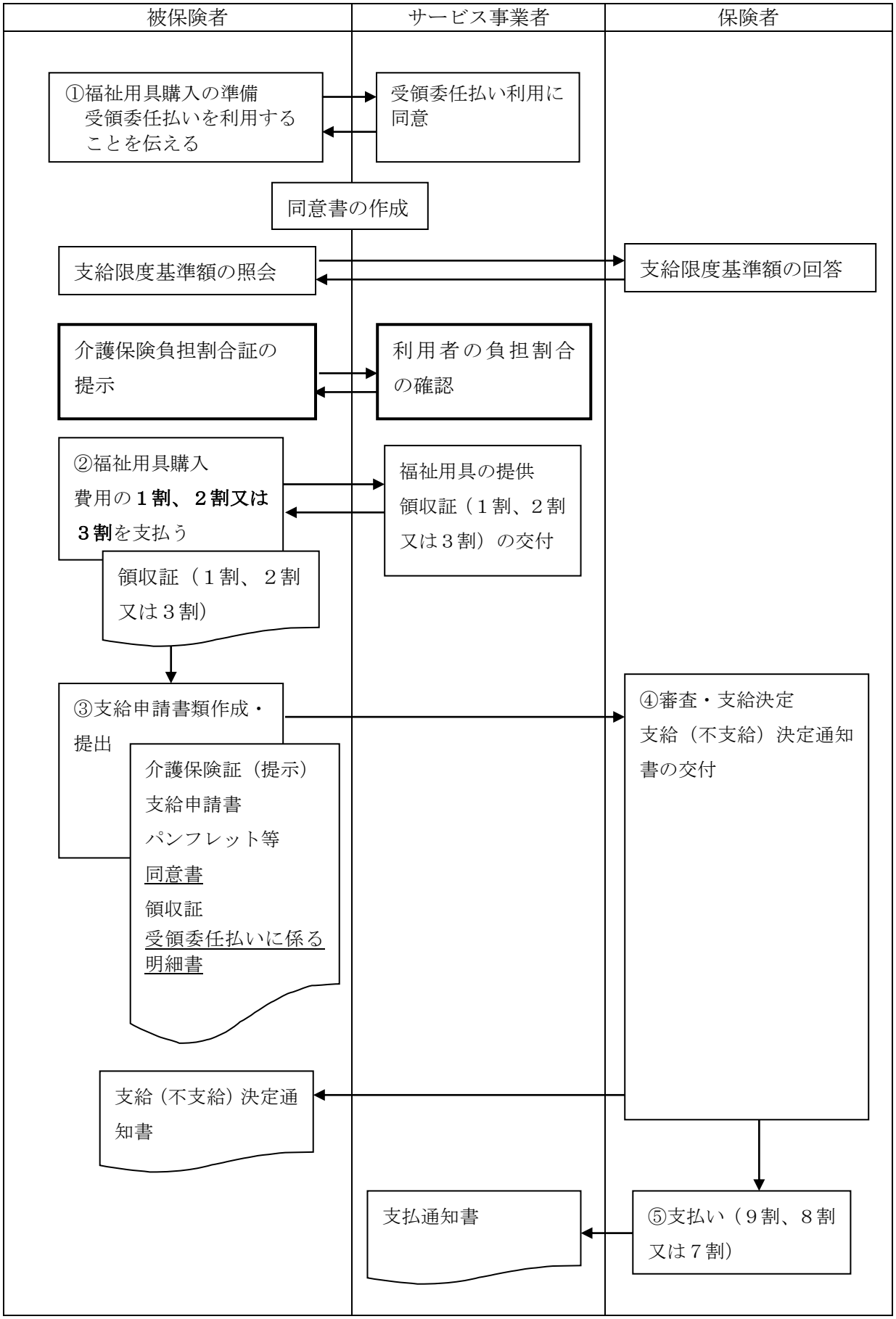福祉用具購入費　事務フロー