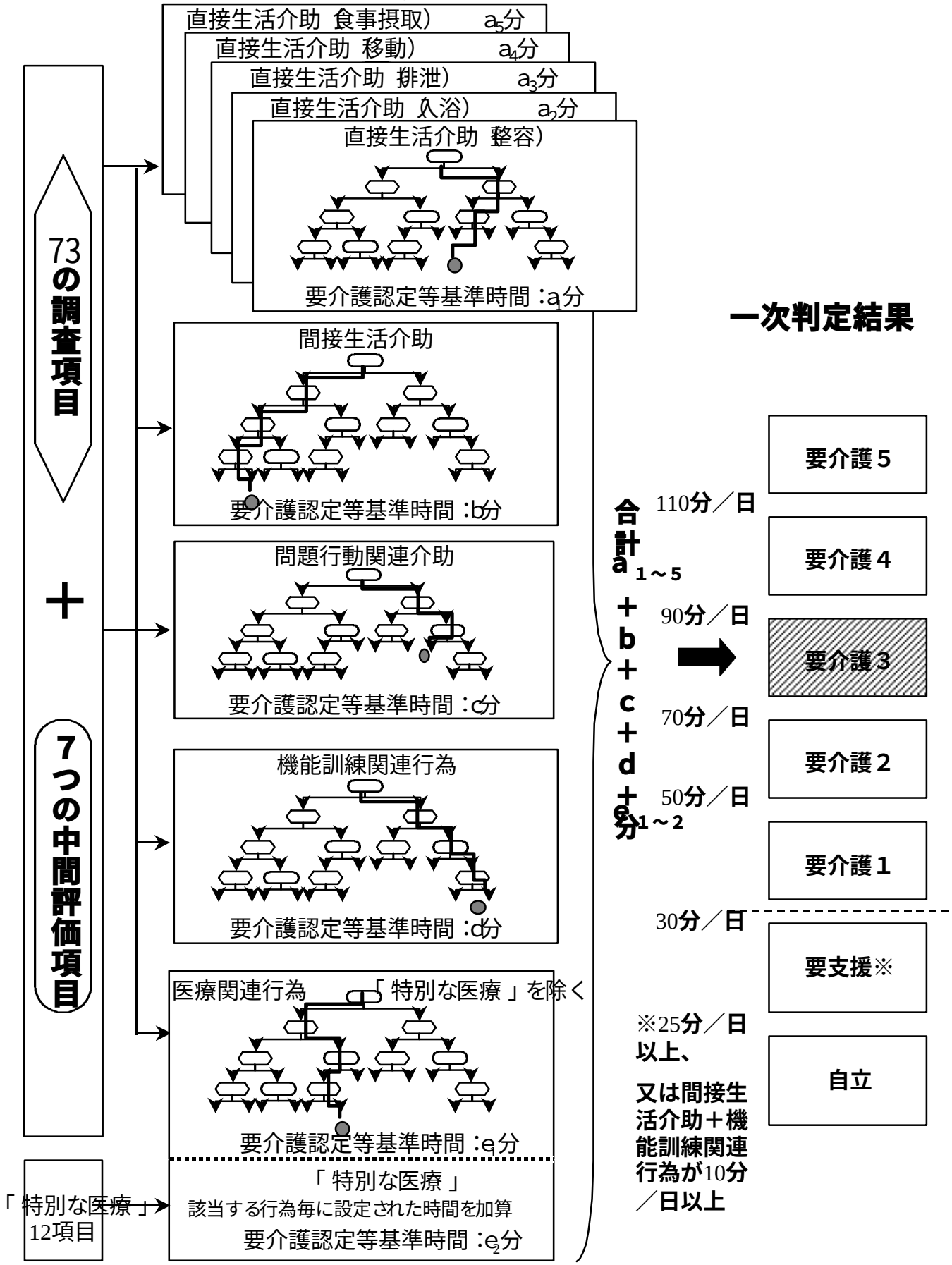要介護認定等基準時間算出の流れ