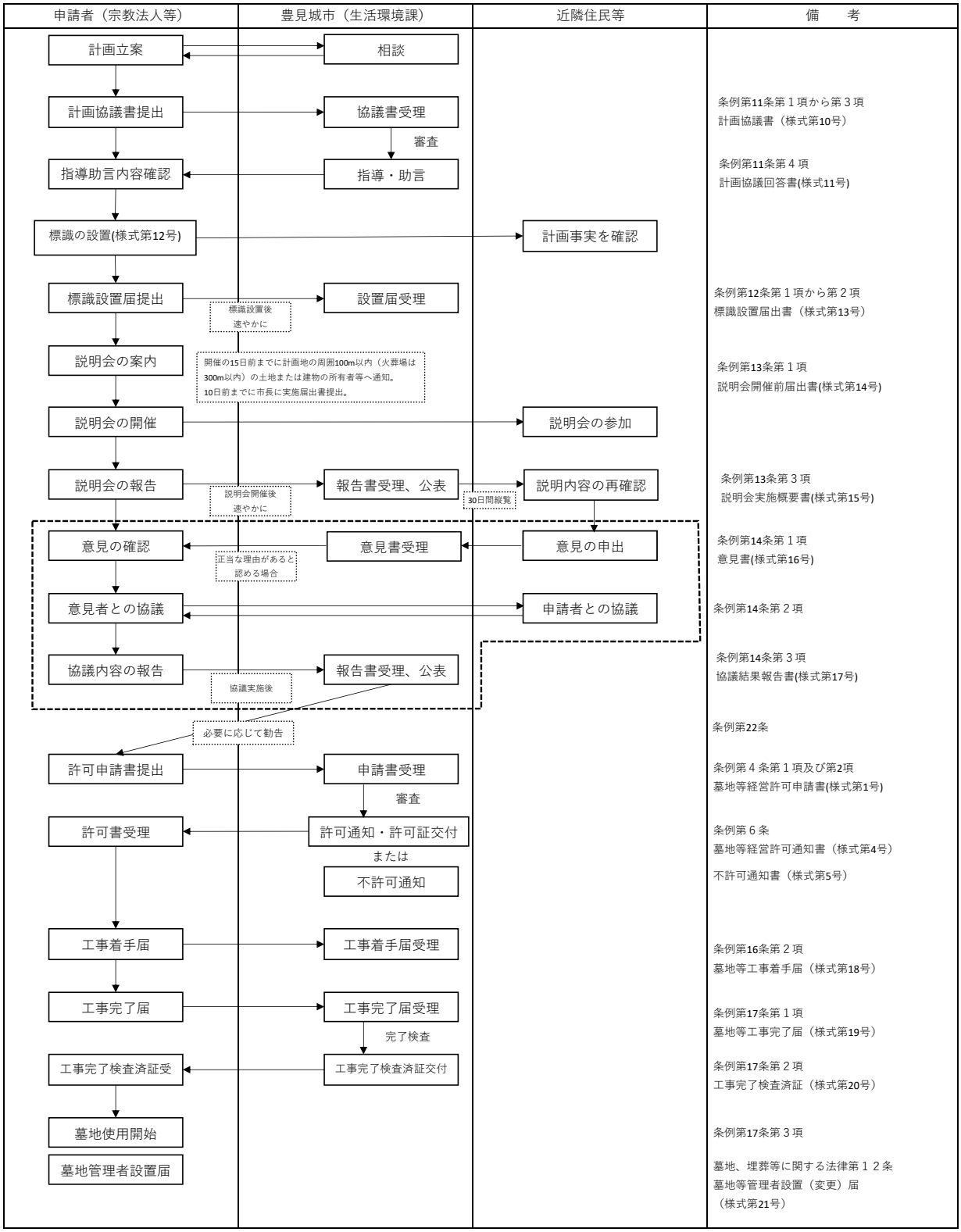墓地等の経営許可及び変更許可に係る手続フロー(法人墓地)