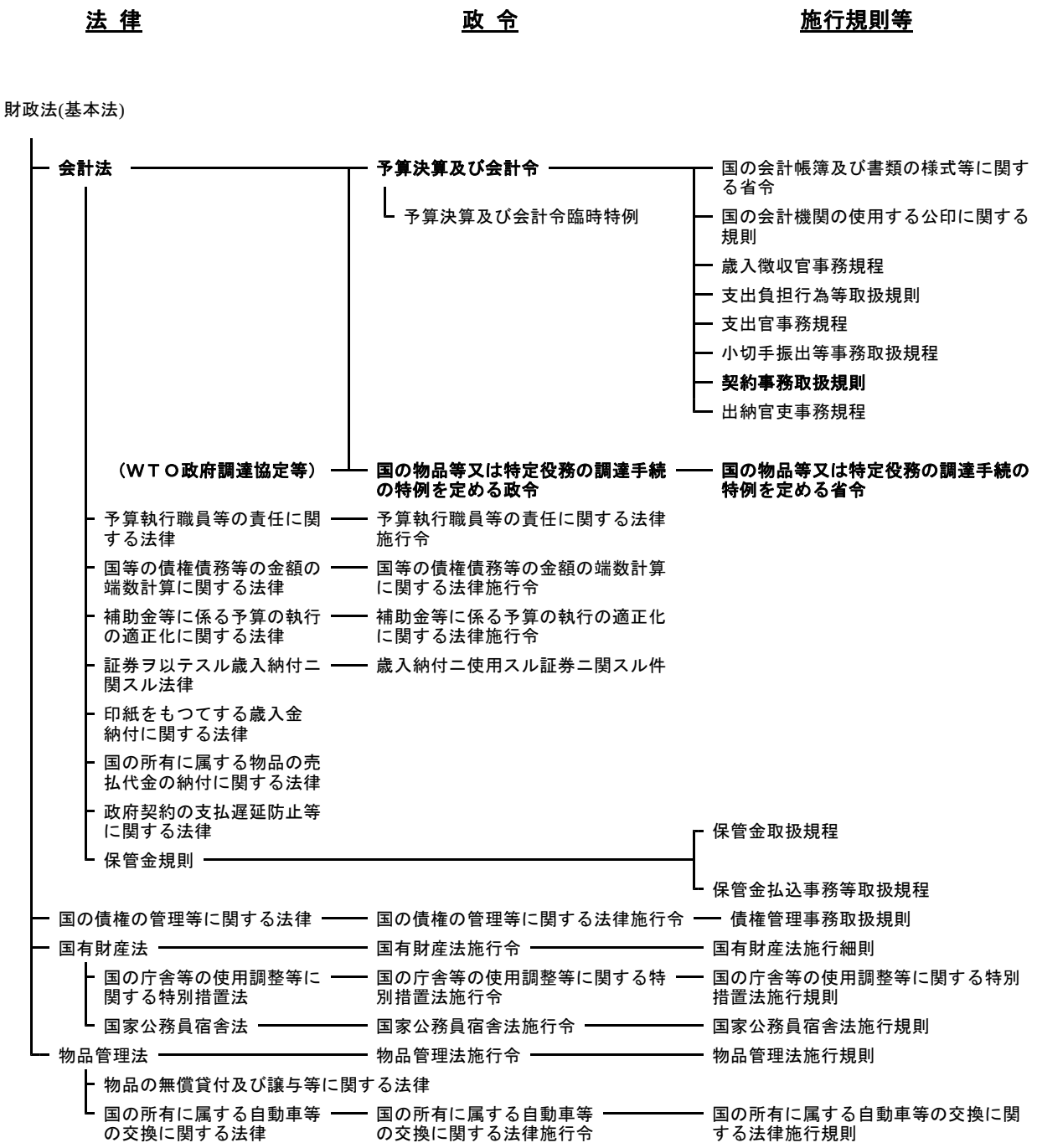資料Ｉ－１ 財政関係法規の体系