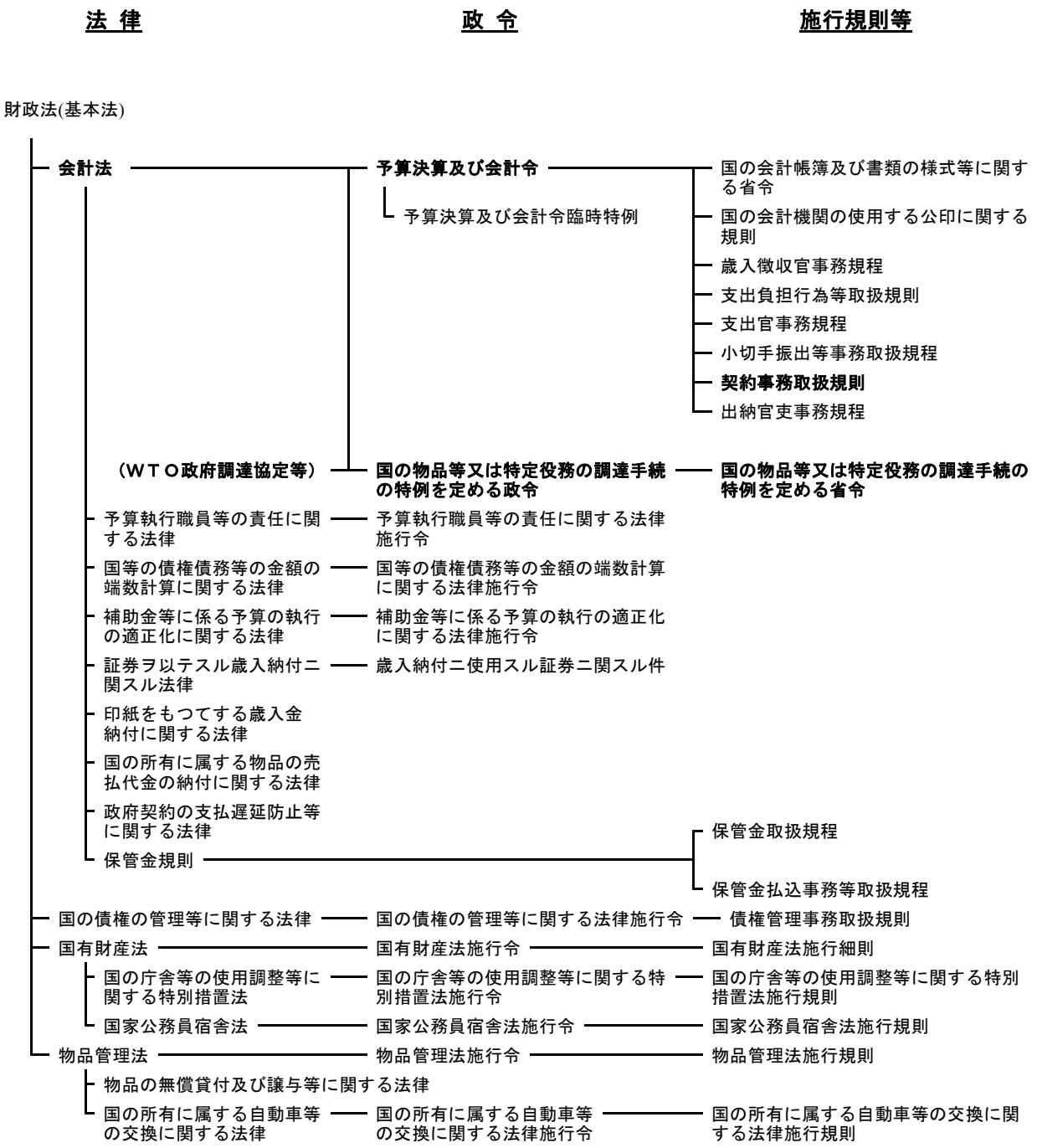資料Ⅰ－１ 財政関係法規の体系