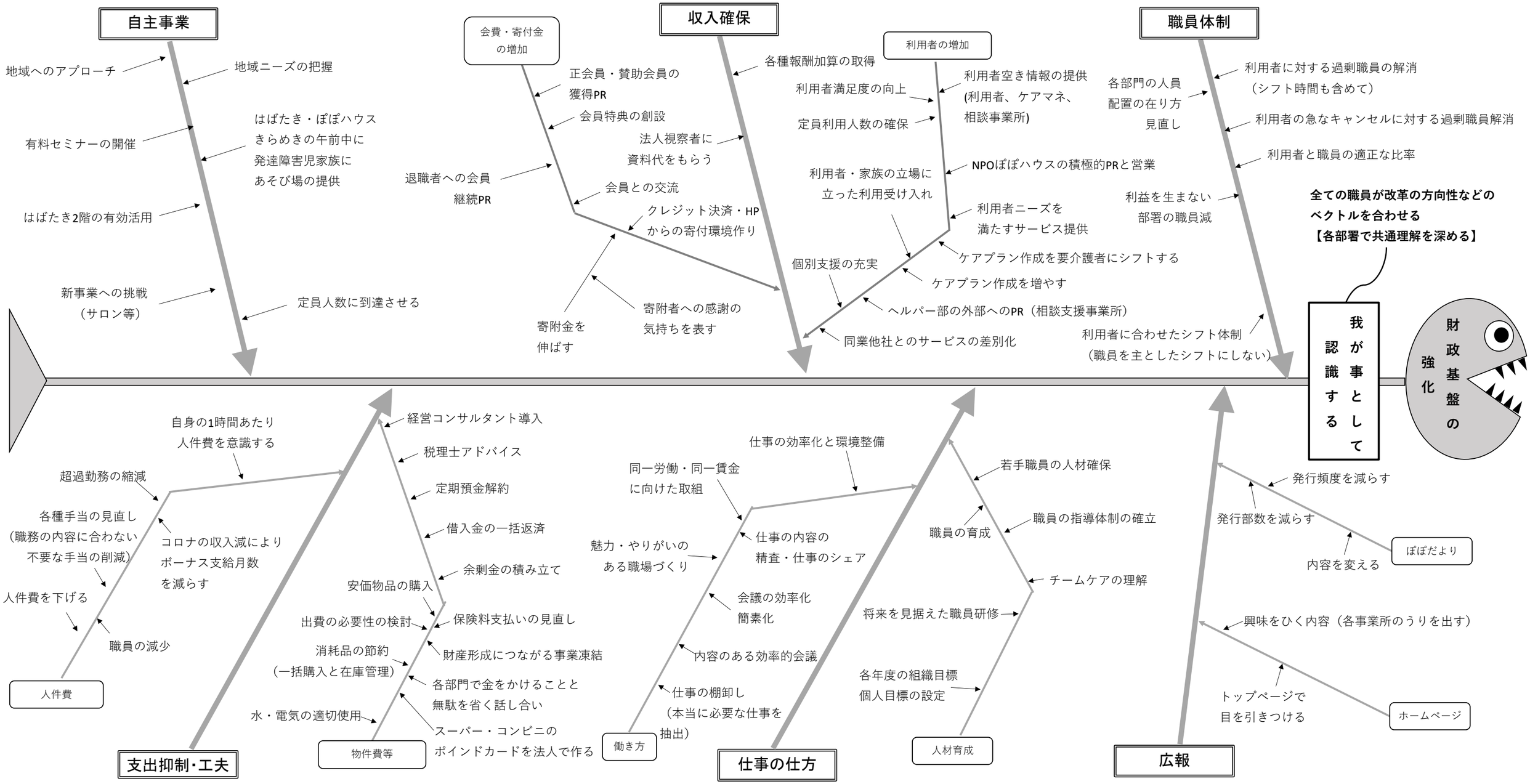【財政基盤強化のための特性要因図】