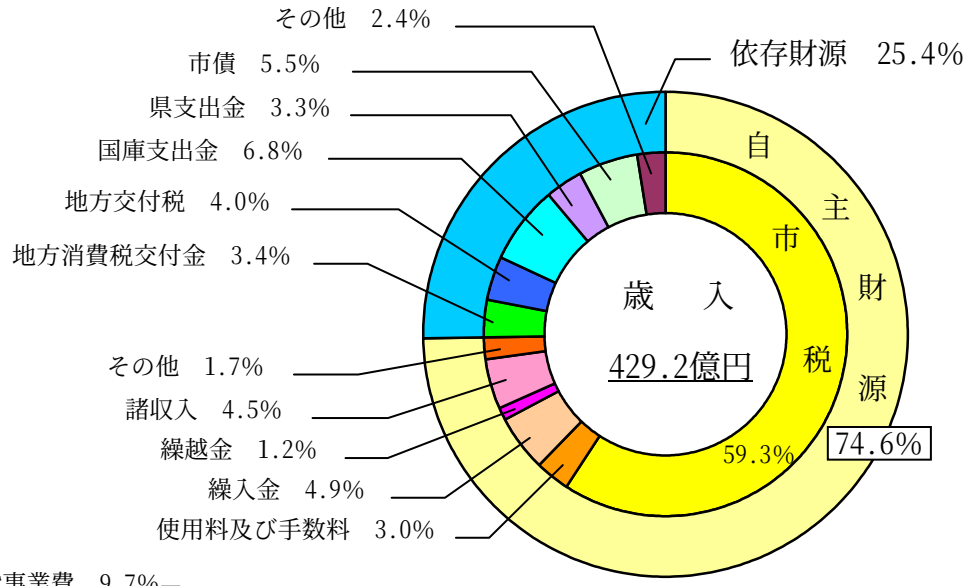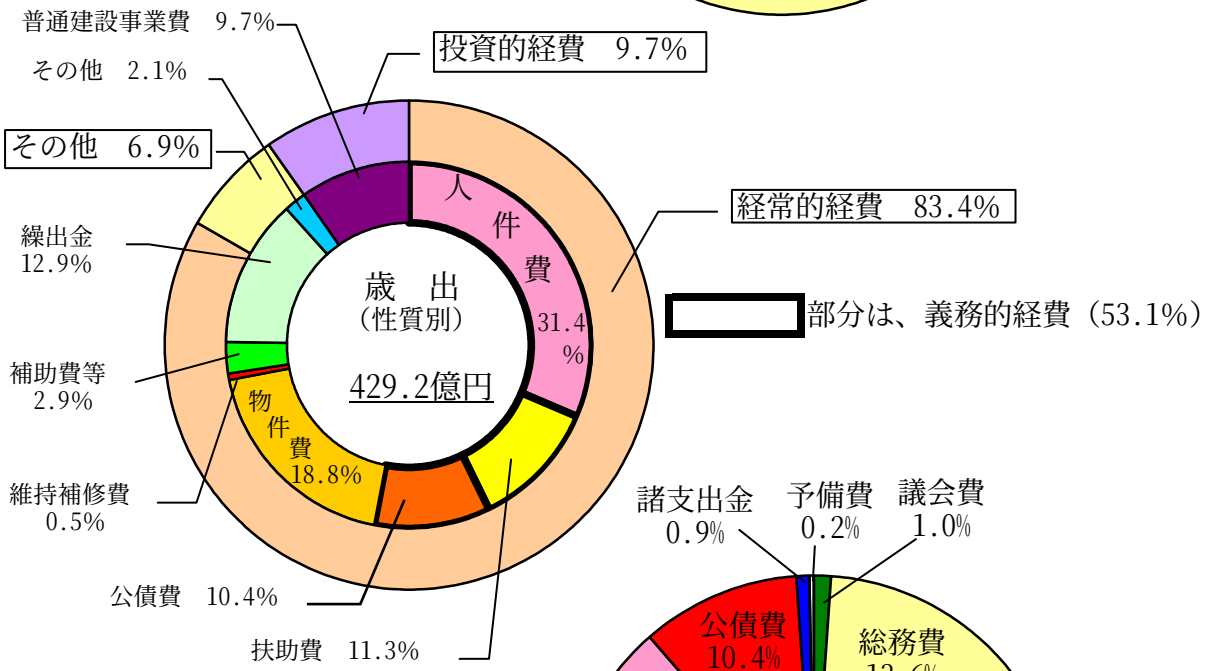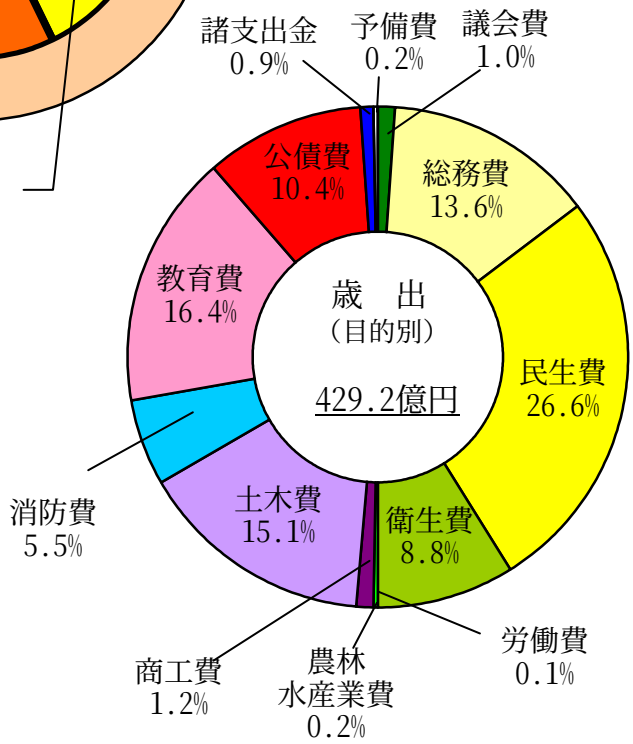（参考）グラフで表した一般会計