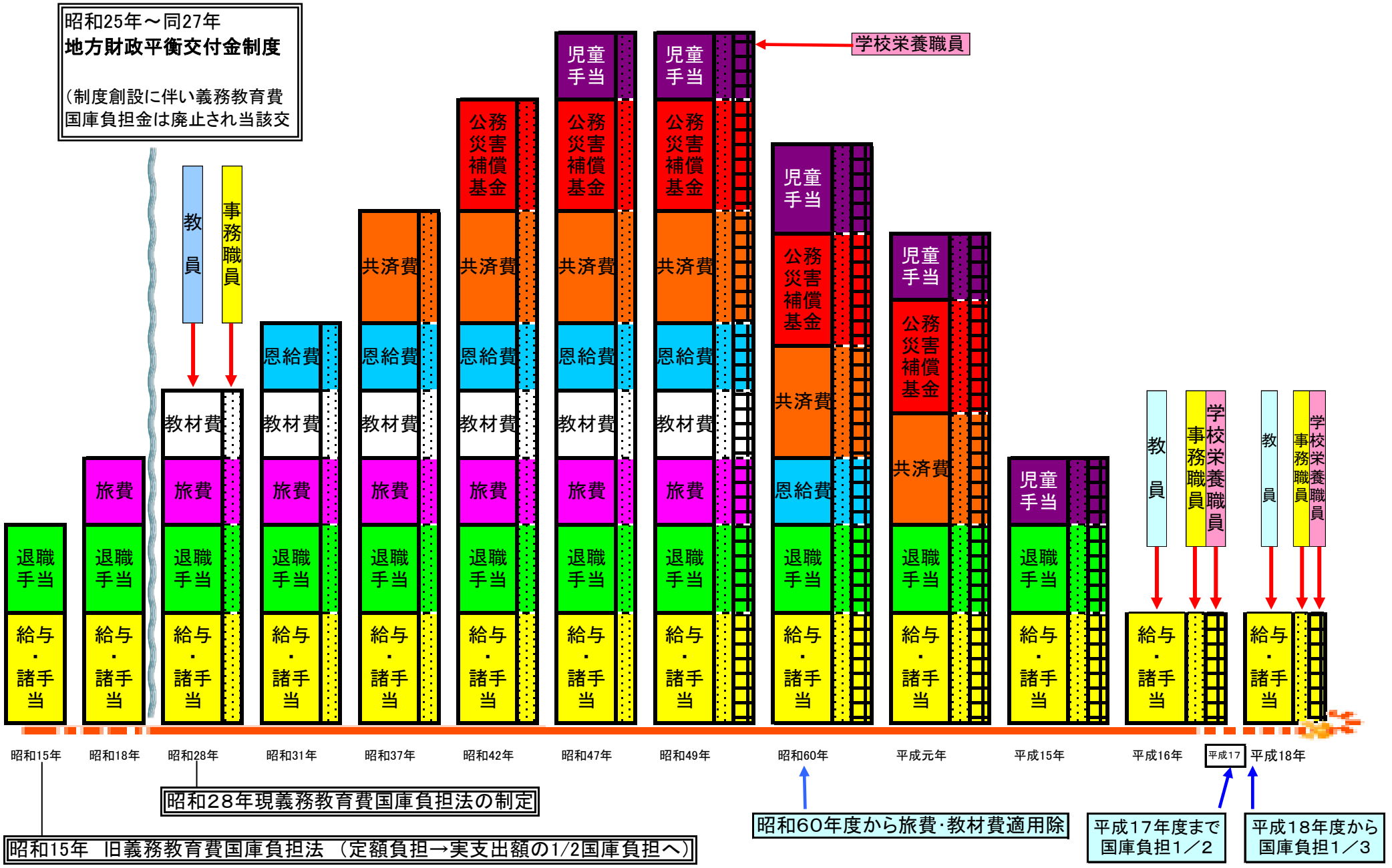義務教育費国庫負担経緯図