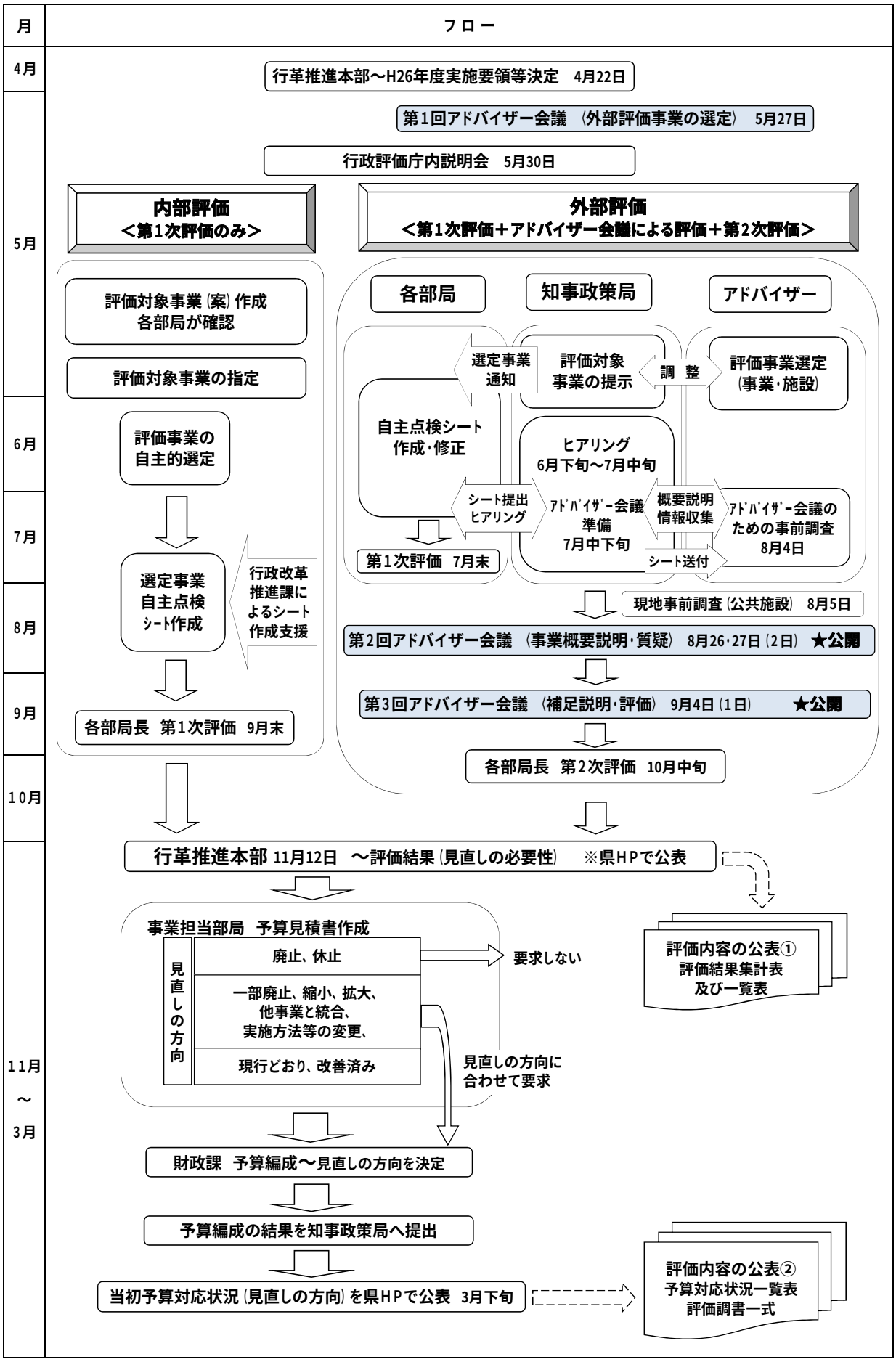平成２６年度　行政評価フロー