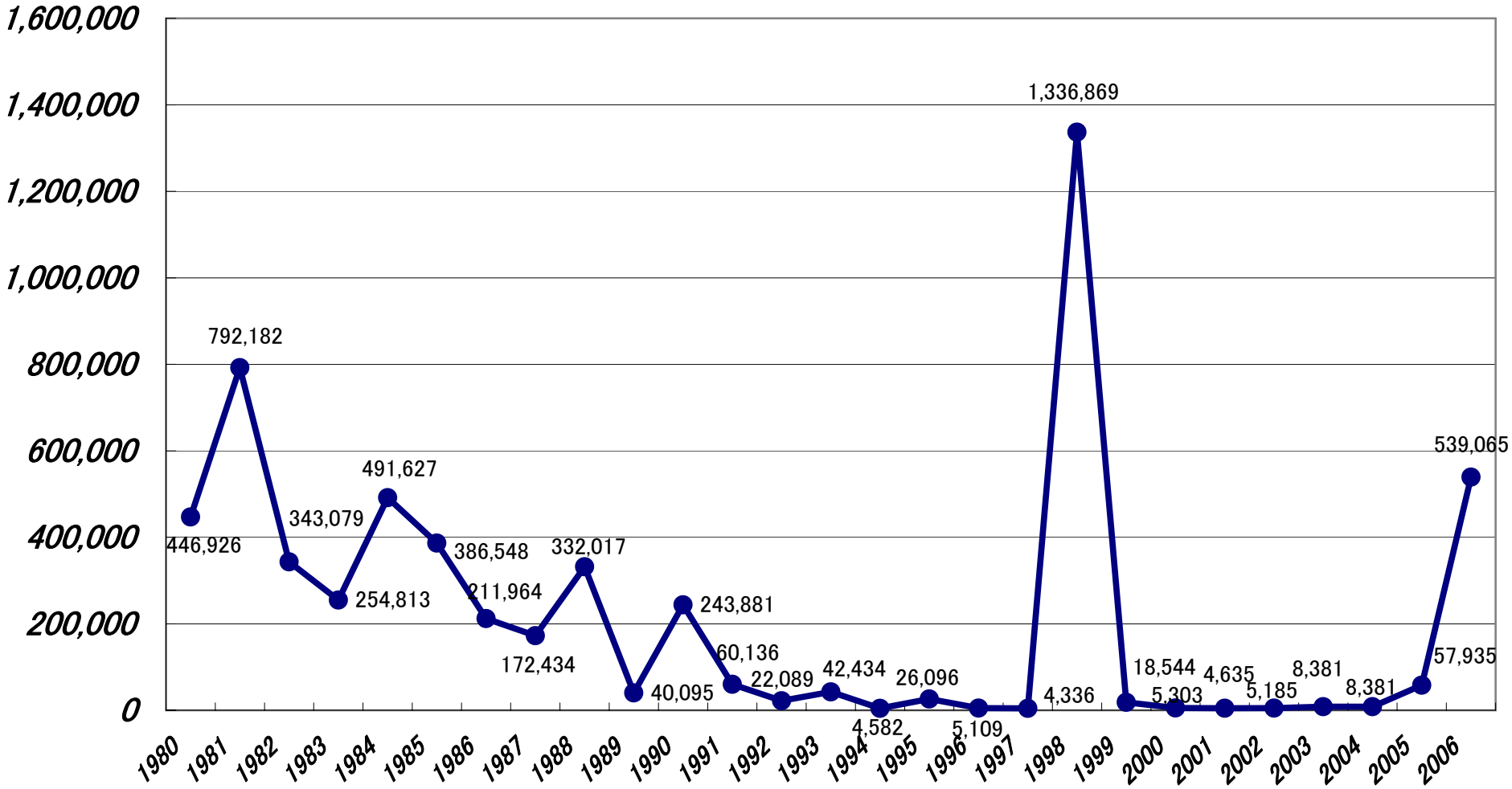翌年度へ繰越すべき財源