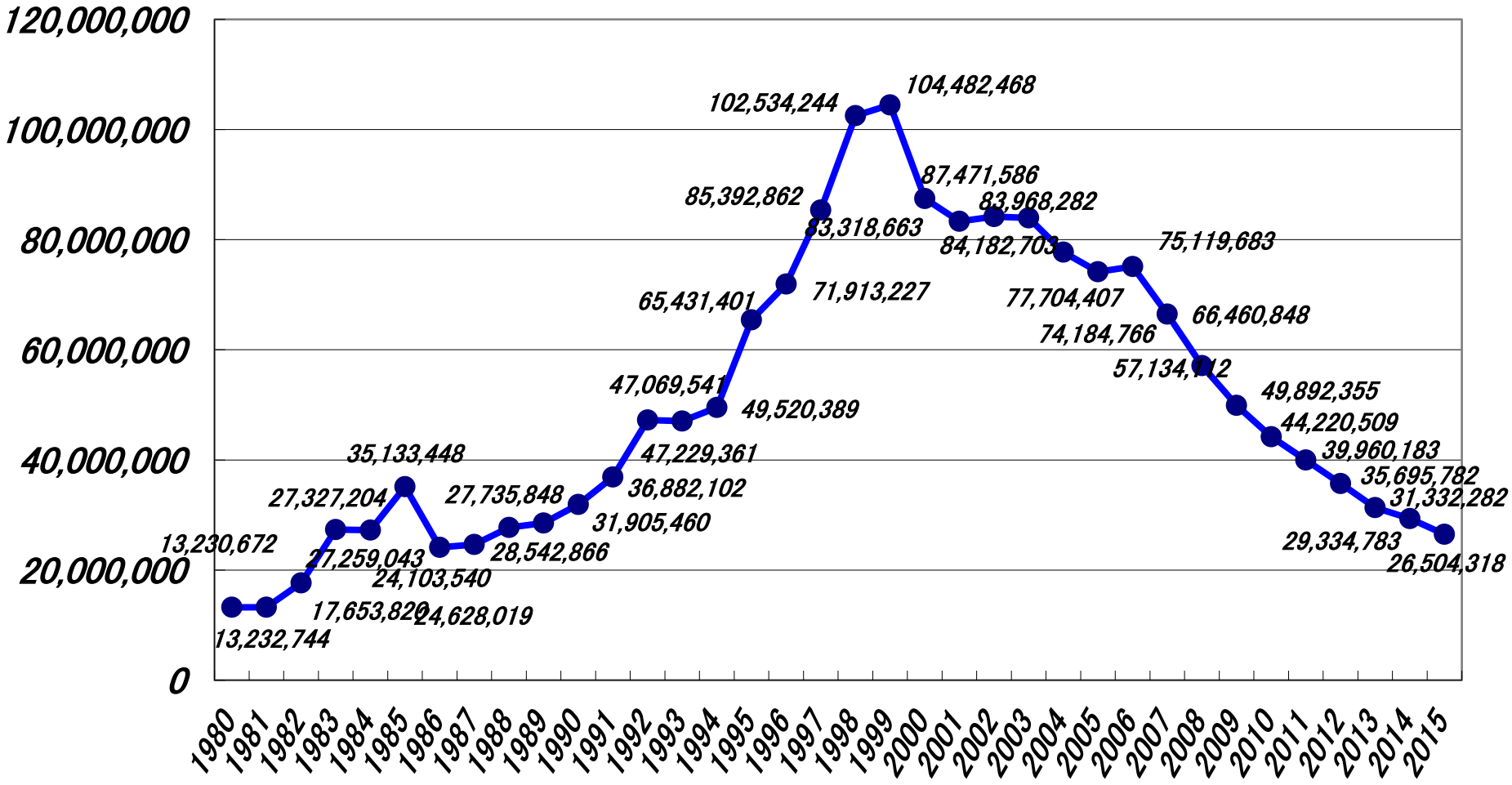
地方債＋債務負担行為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