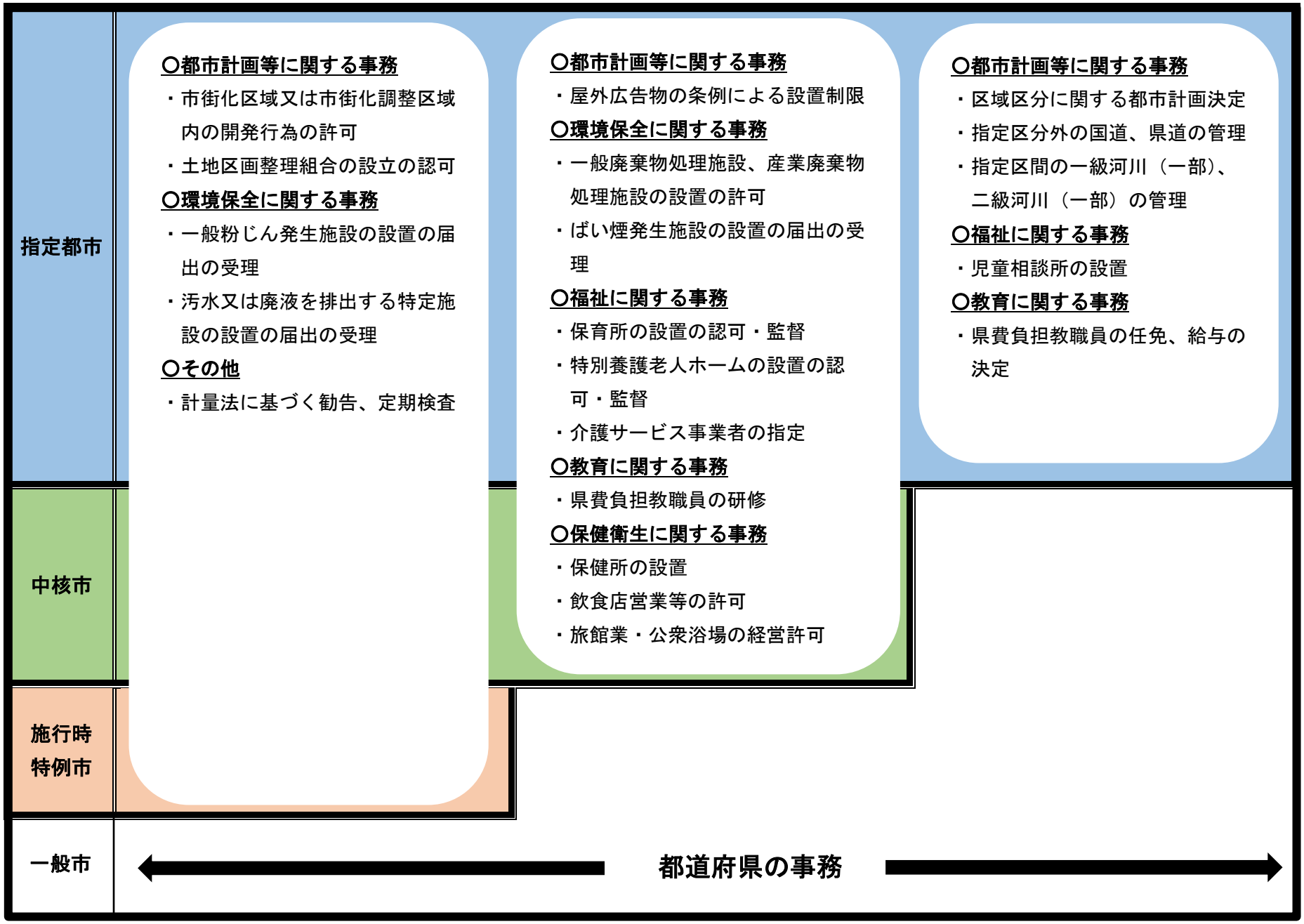指定都市・中核市・施行時特例市の主な事務指定