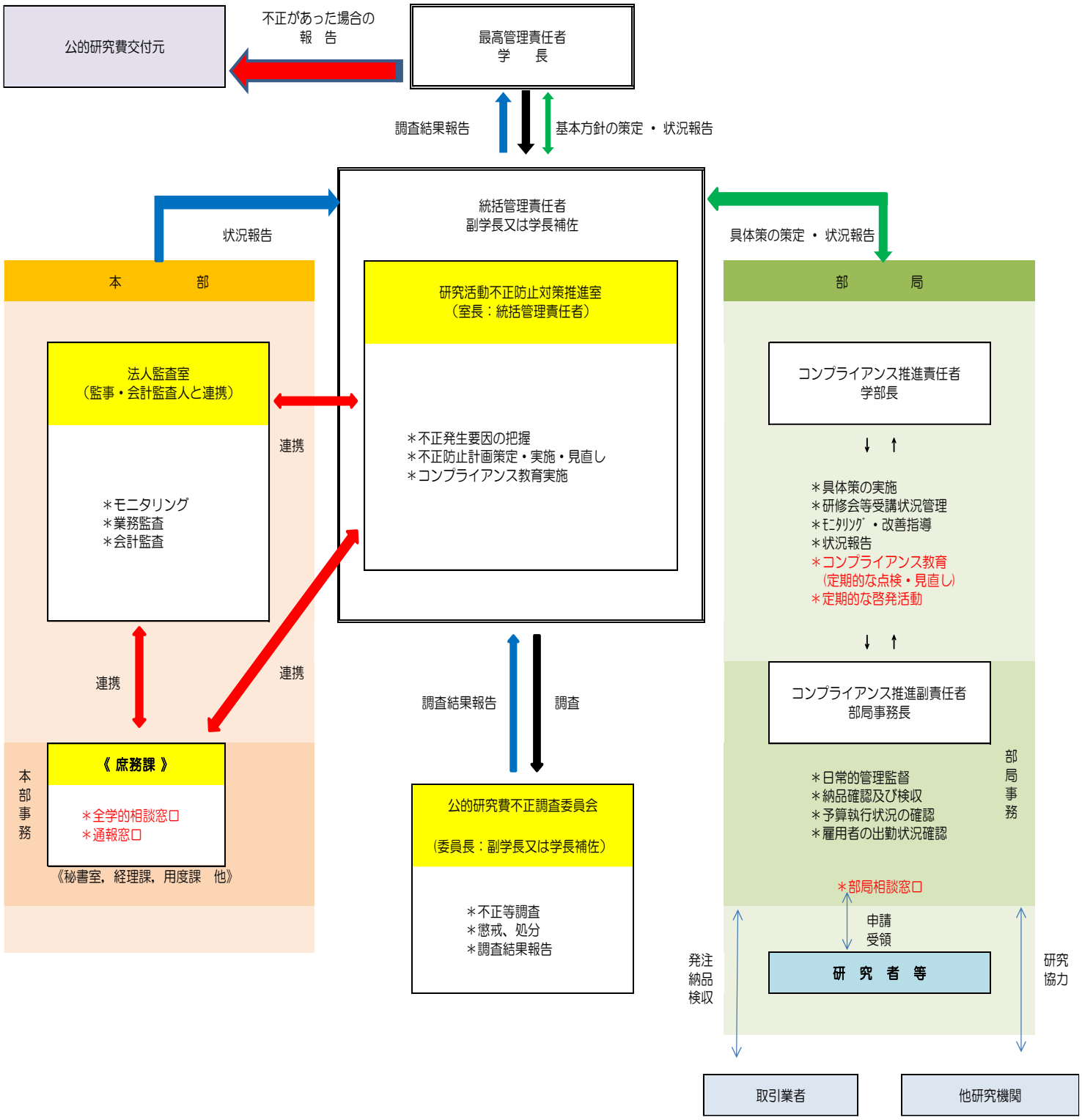公的研究費の管理・監査等体制