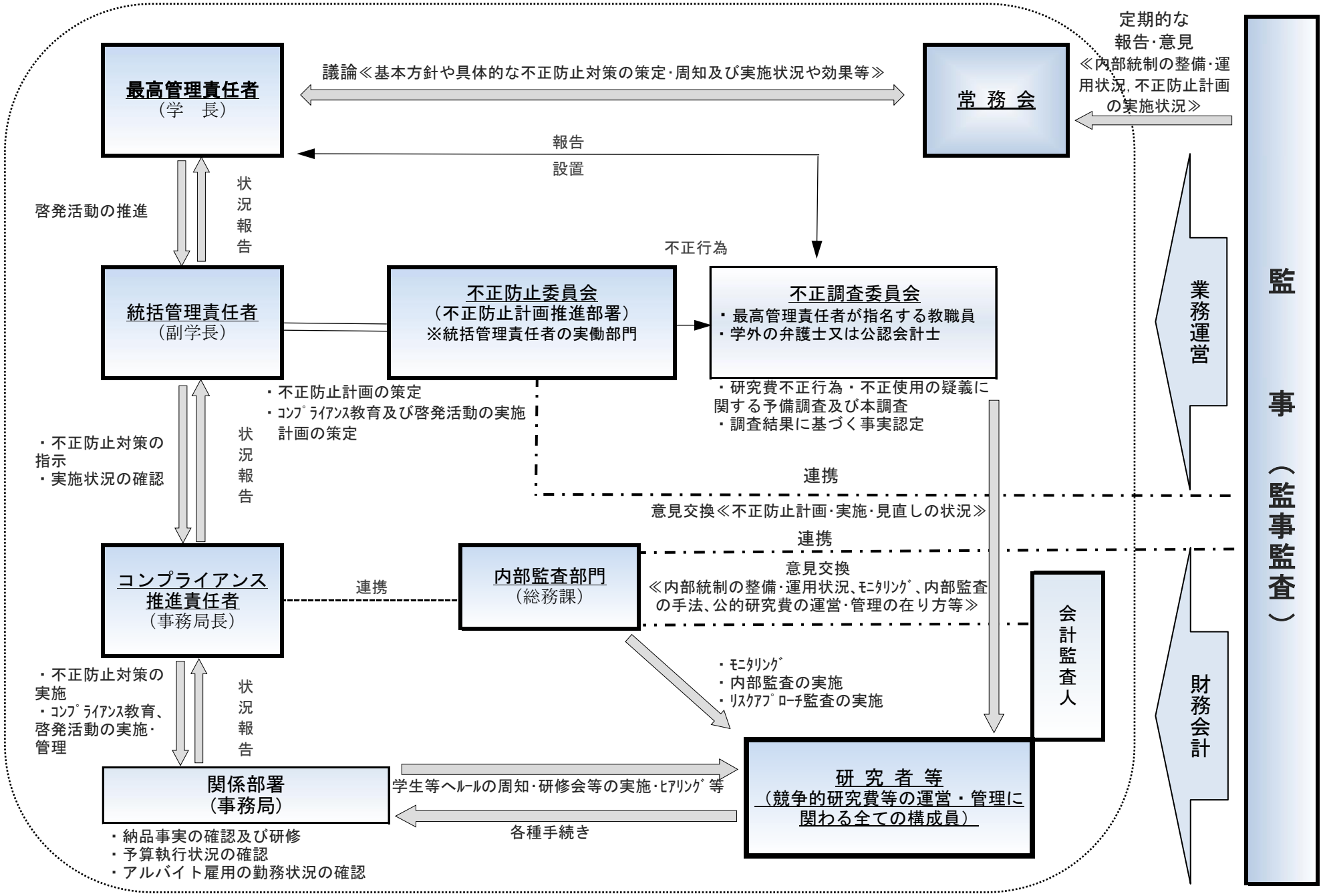公的研究費に係る管理・監査等の体制