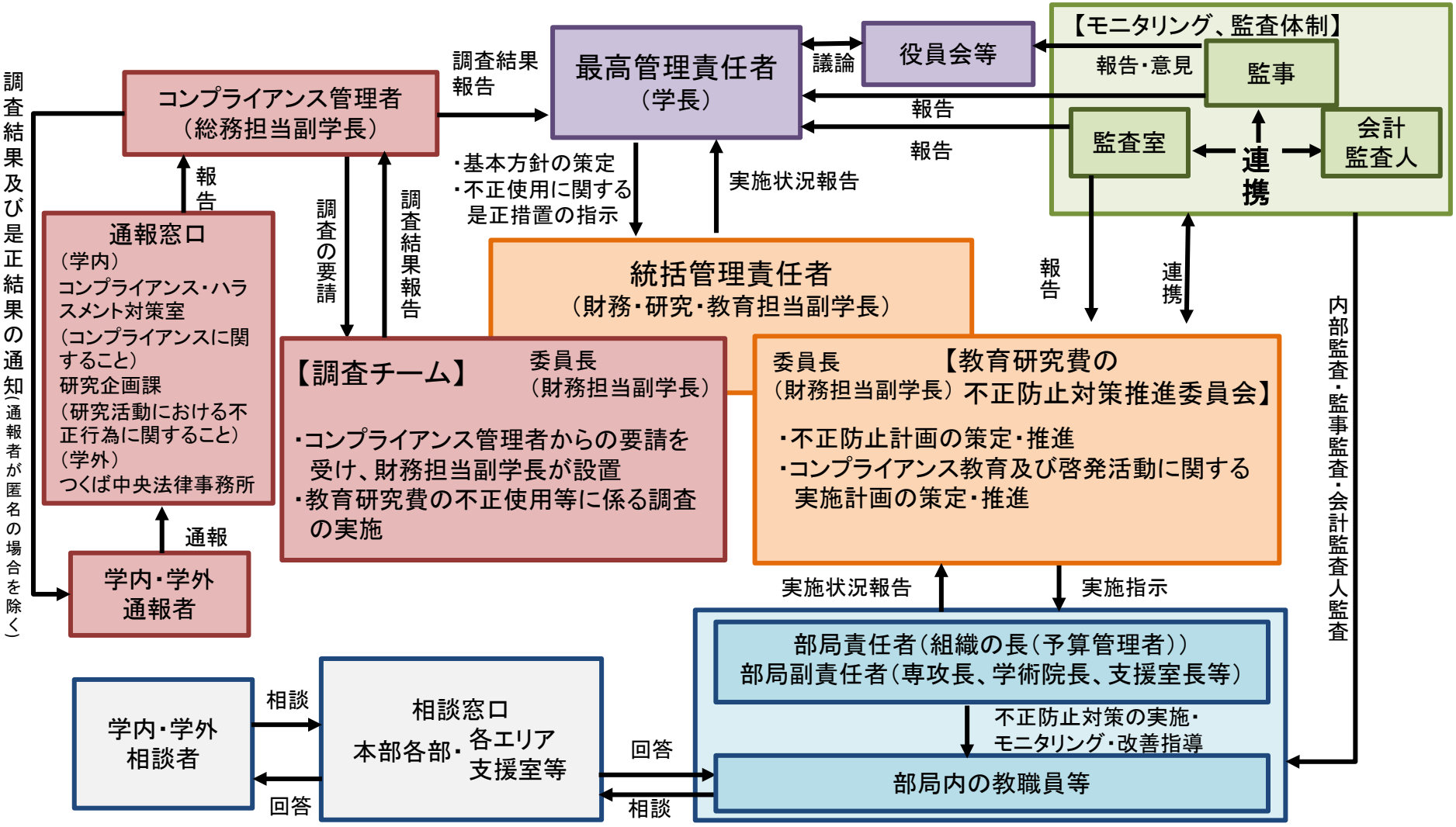教育研究費の運営及び管理等体制図