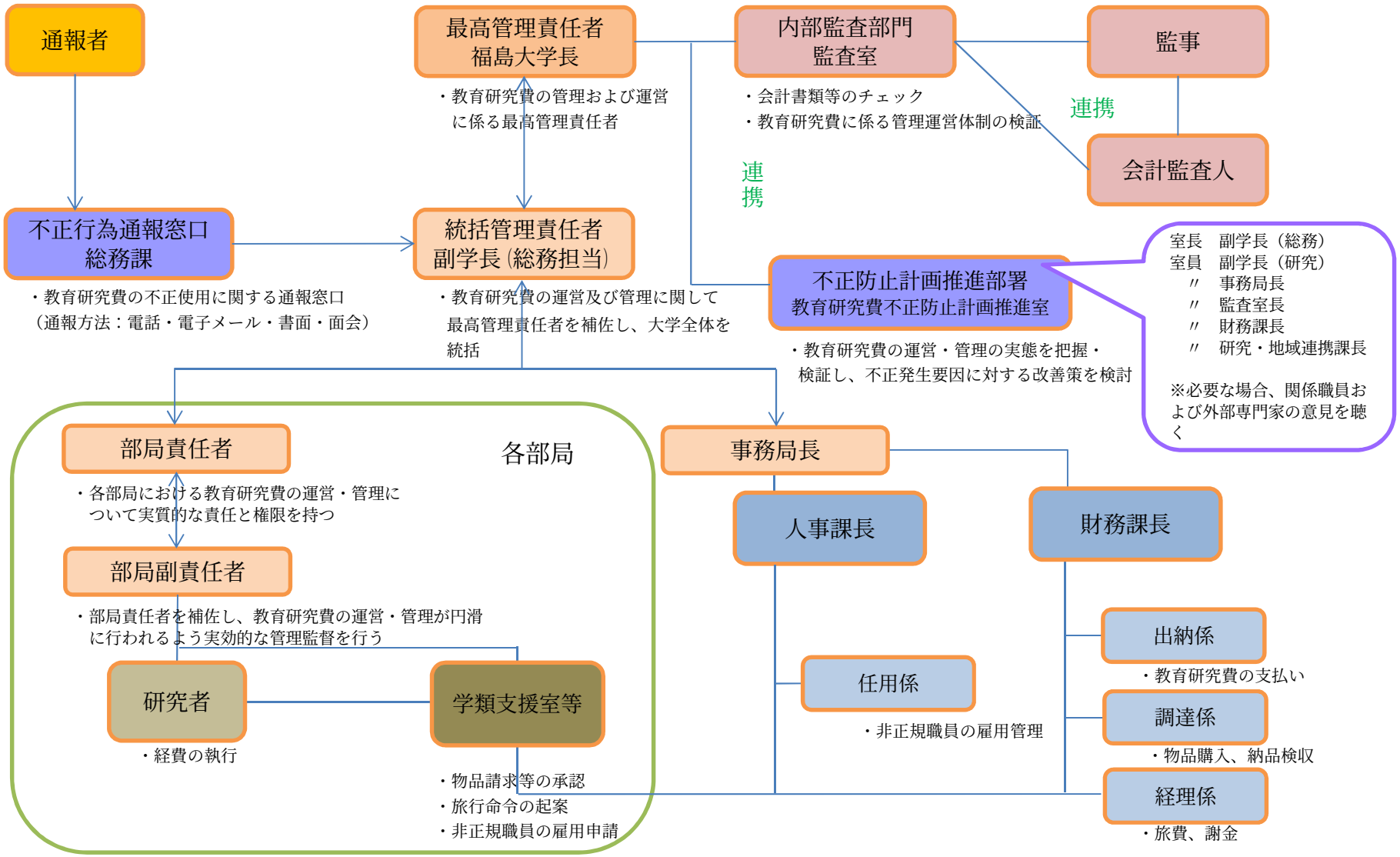教育研究費に係る管理運営体制イメージ図