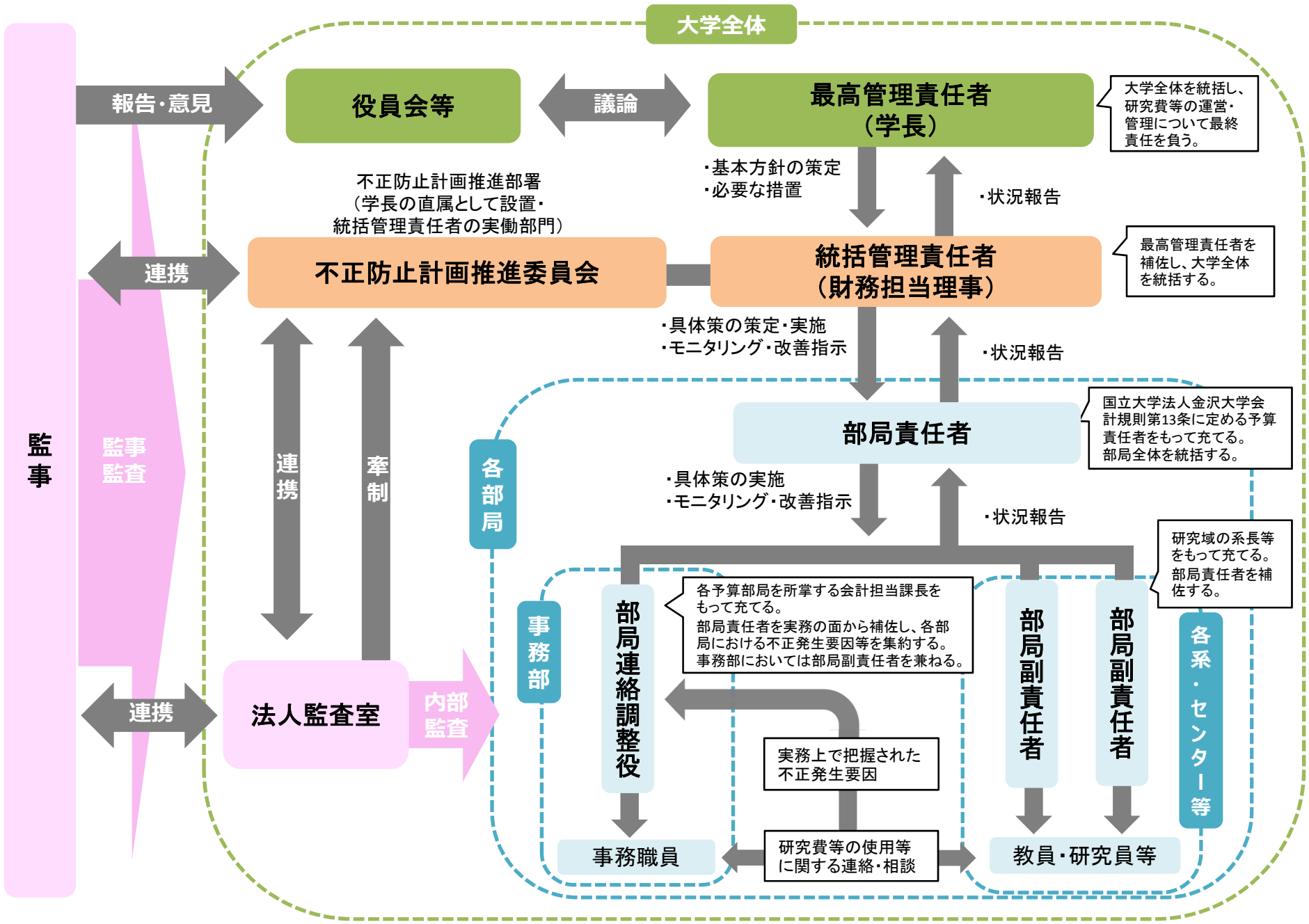研究費等不正使用防止体制