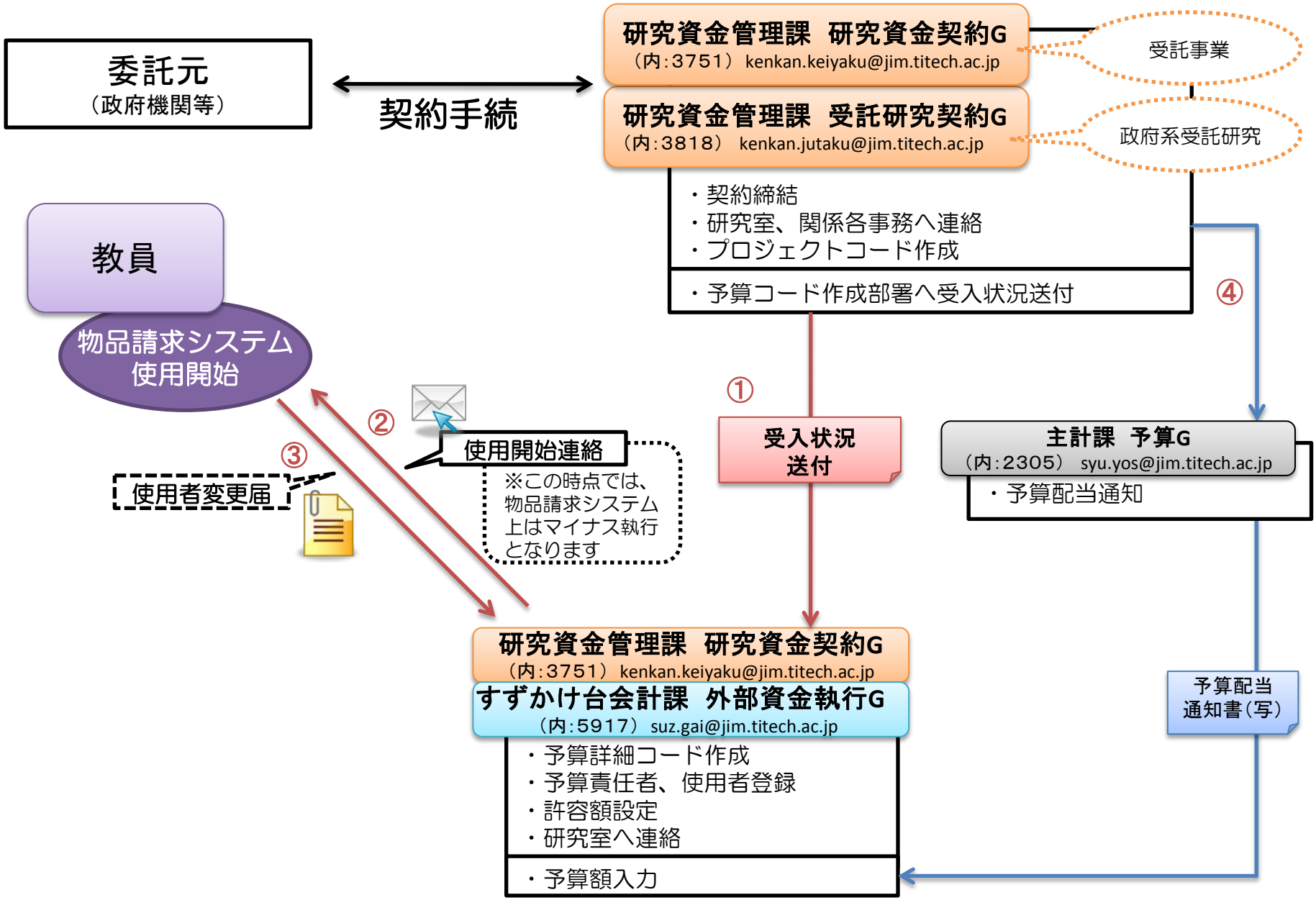政府系受託研究・受託事業～予算の使用開始できるまで～