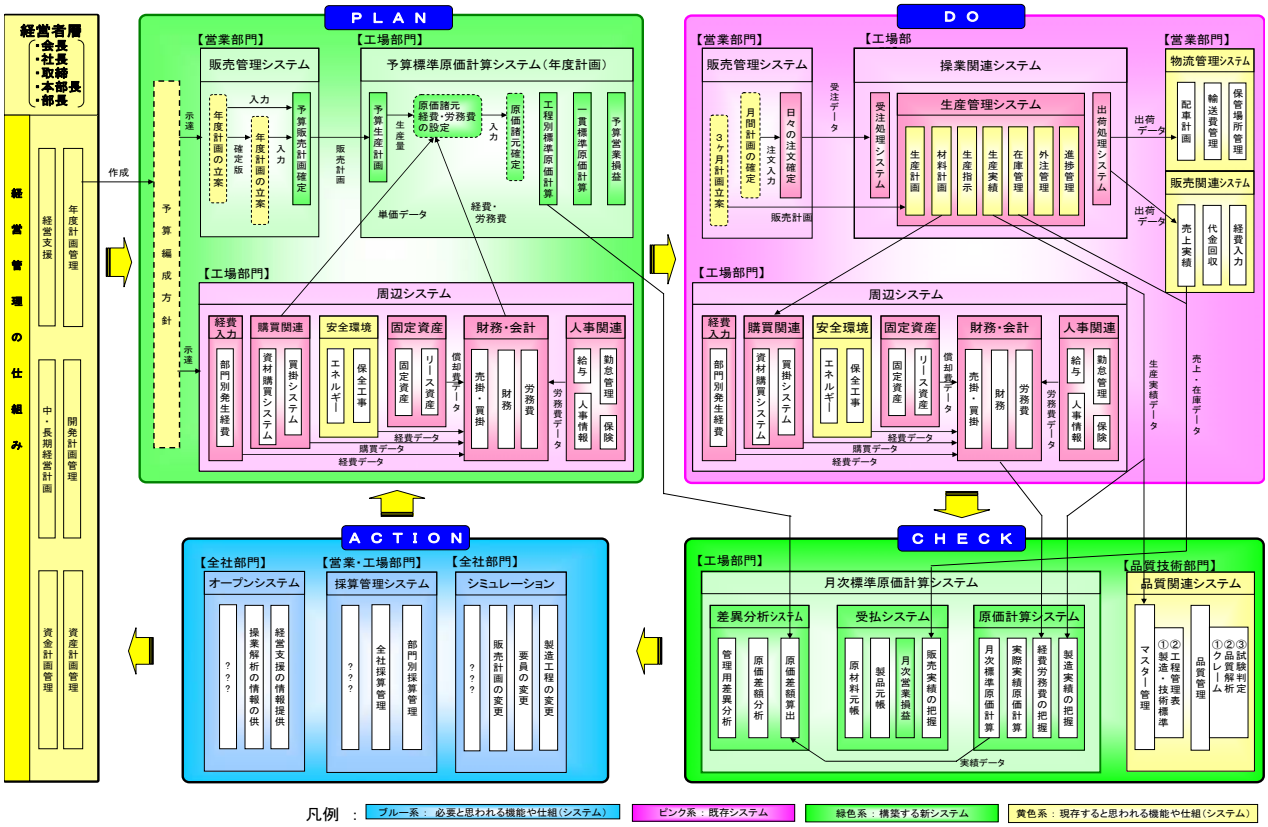

図－１　予算／実績の管理サイクル