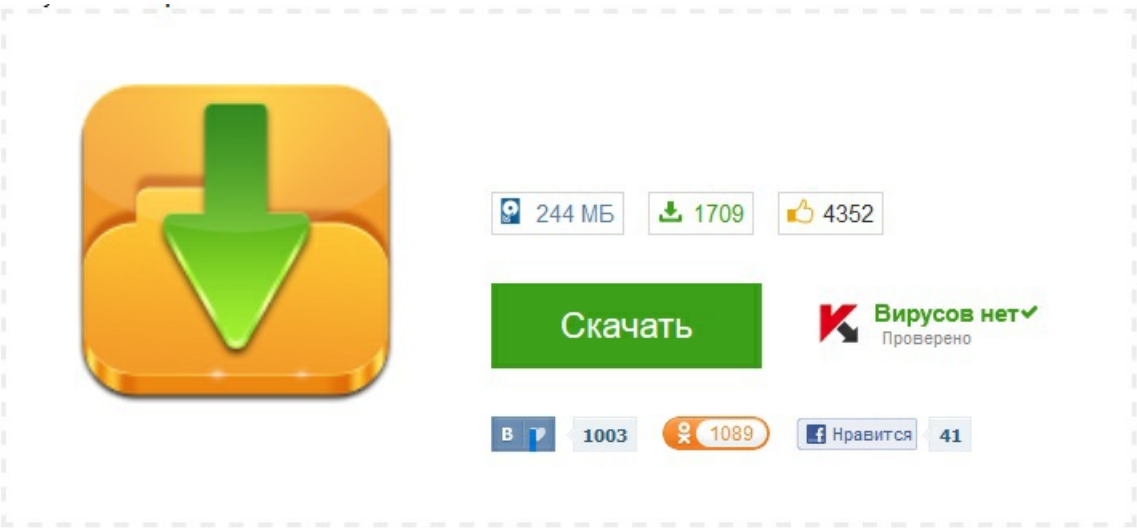смета бланк скачать бесплатно в excel