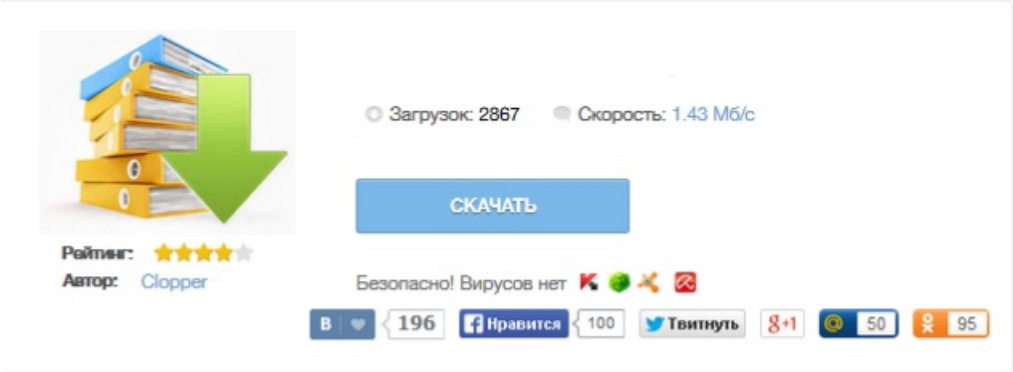бюджетная смета образец заполнения