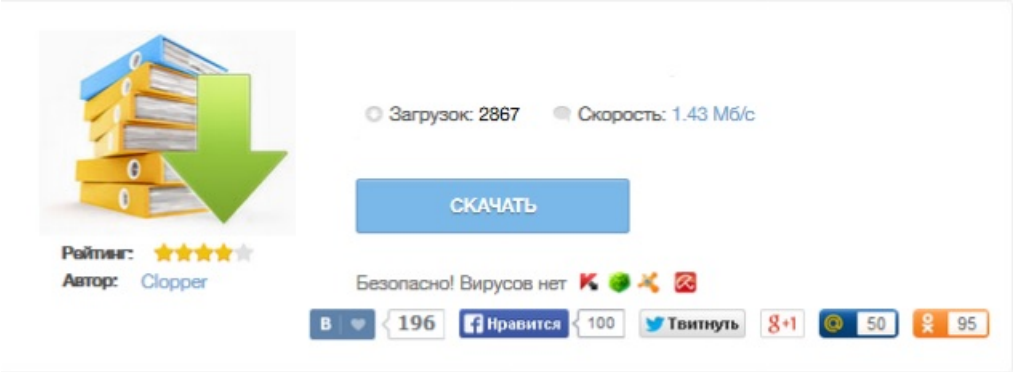4 фсс за 9 месяцев 2016 бланк