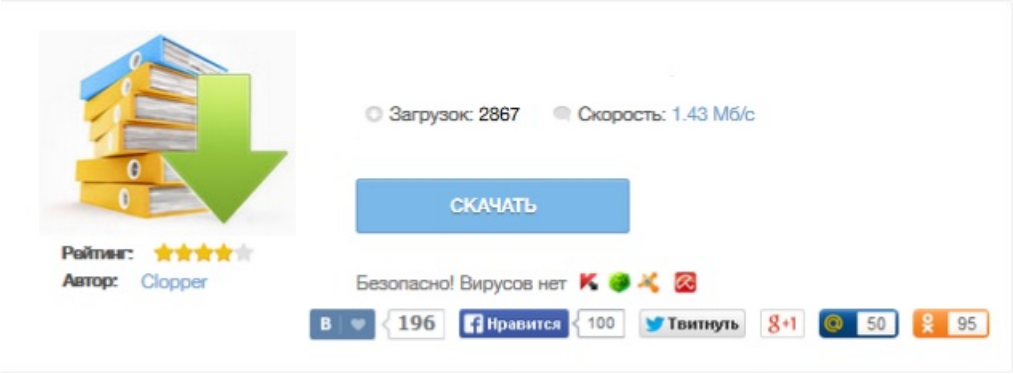пфхд на 2017 в бюджетном учреждении форма