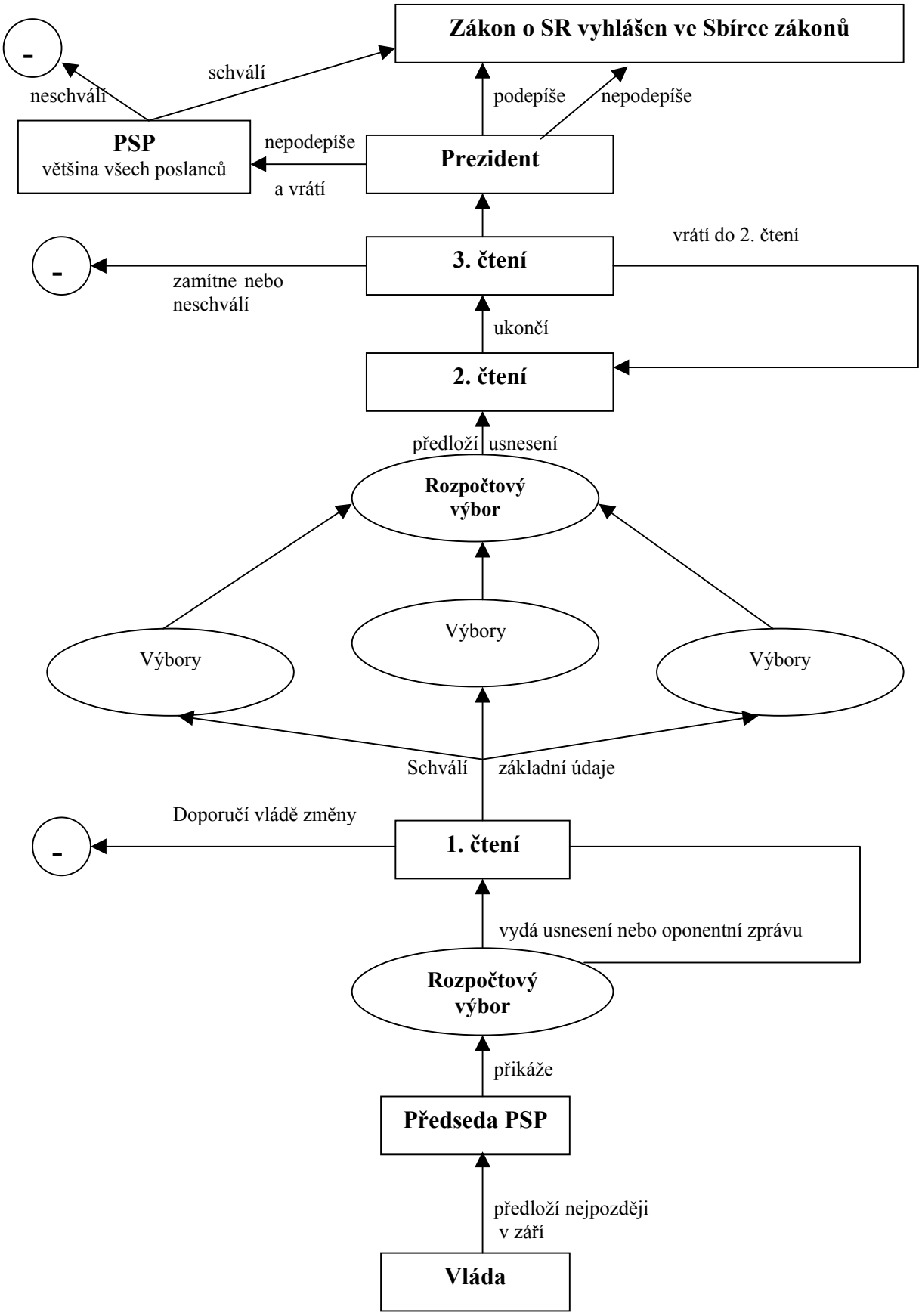Státní rozpočet