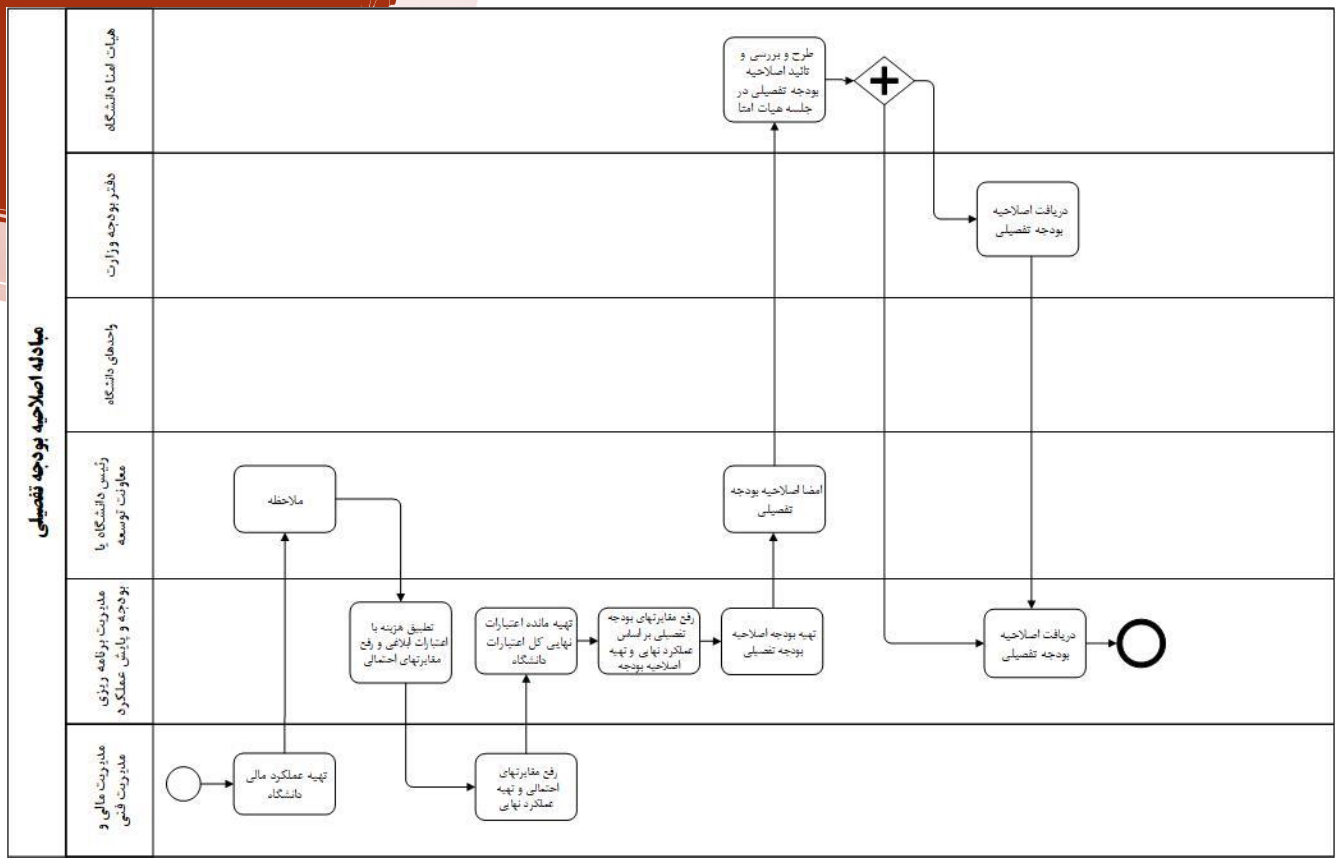مبادله اصلاحیه بودجه تفصیلی