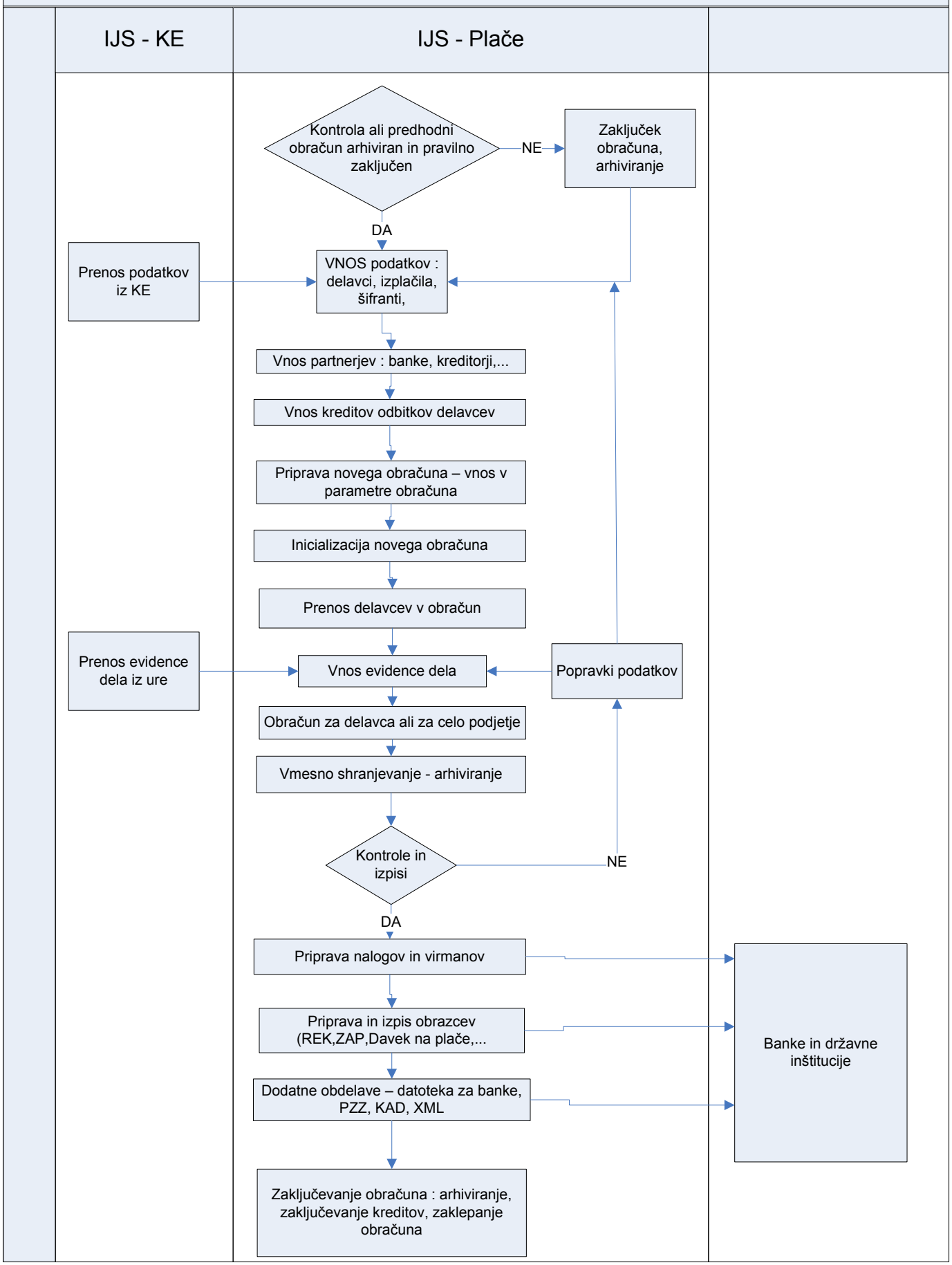Obračun plač