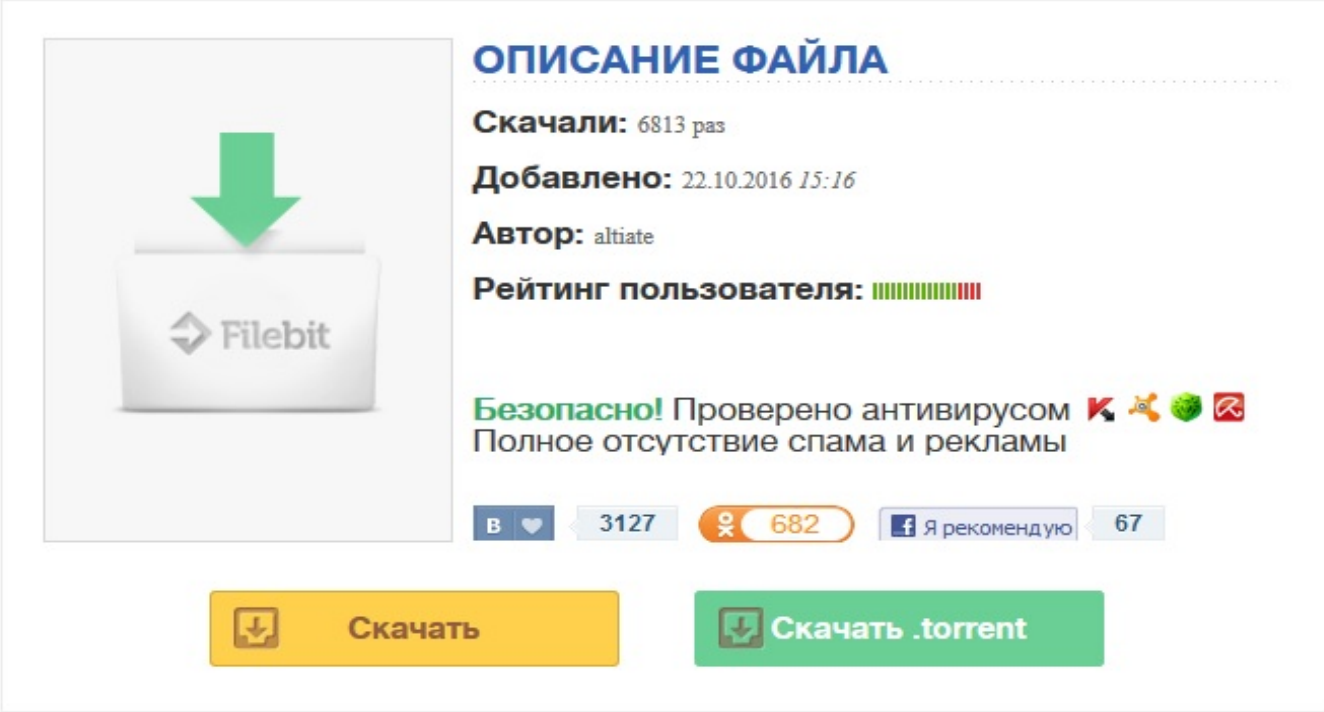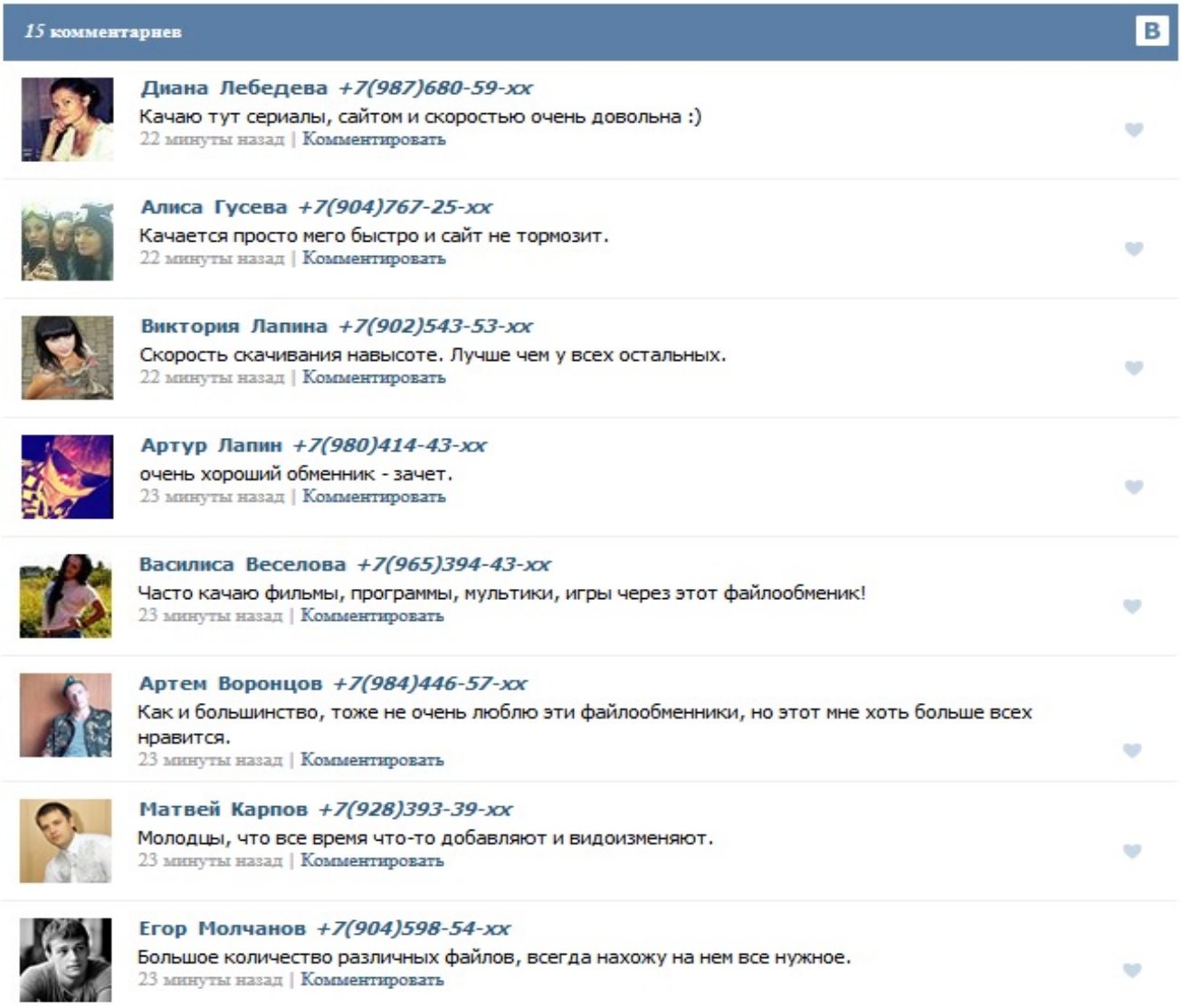акт списания оборудования бланк скачать бесплатно