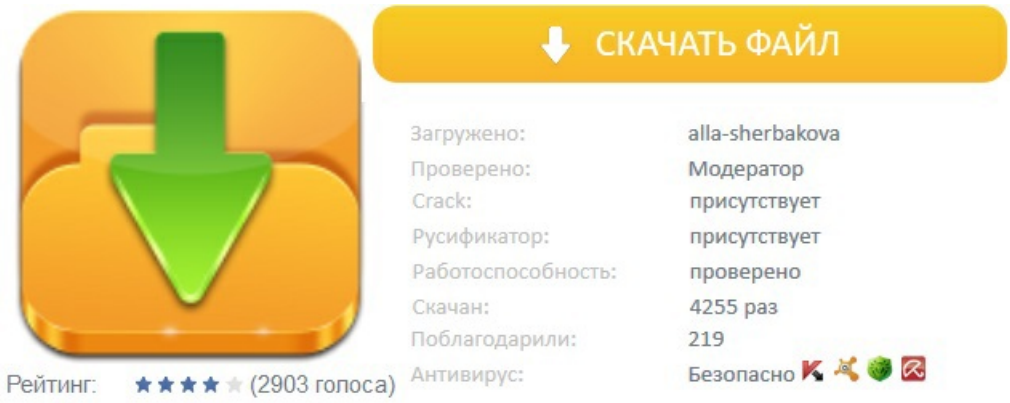акт жбу образец заполнения