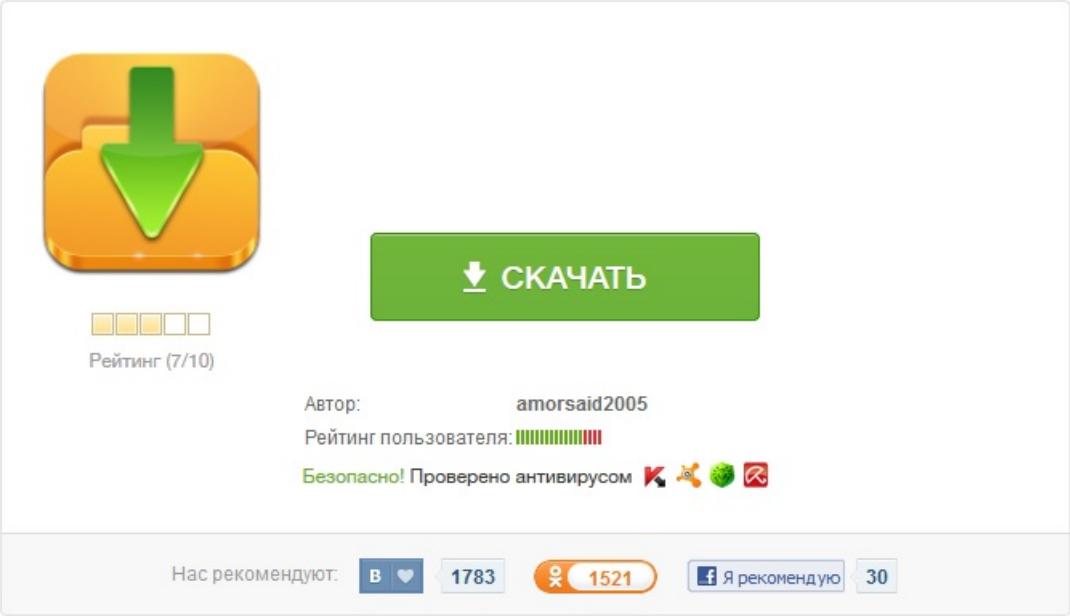бланк приходника расходника