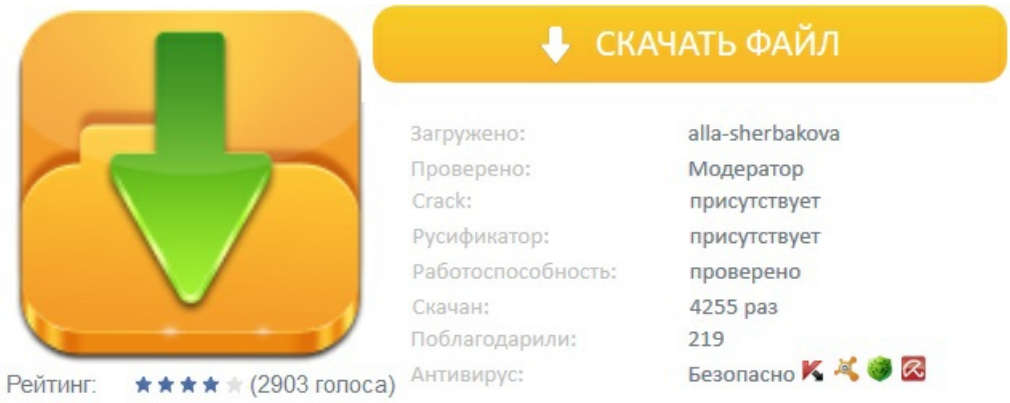расходный кассовый ордер бланк скачать 2016