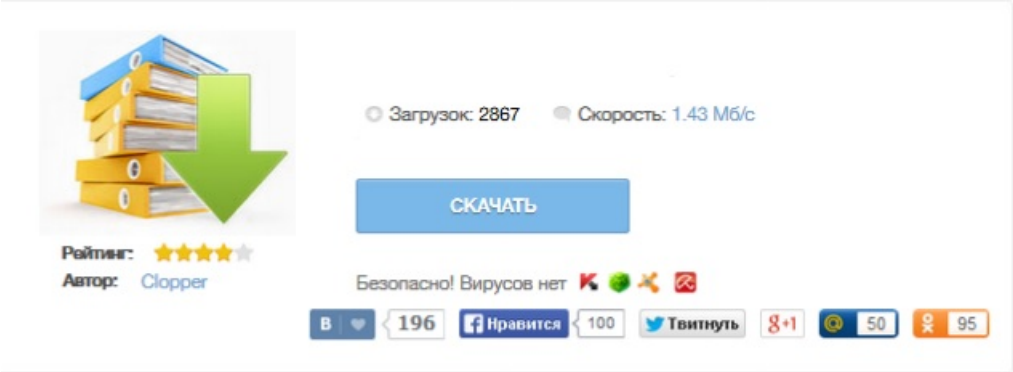инкассовое поручение бланк образец