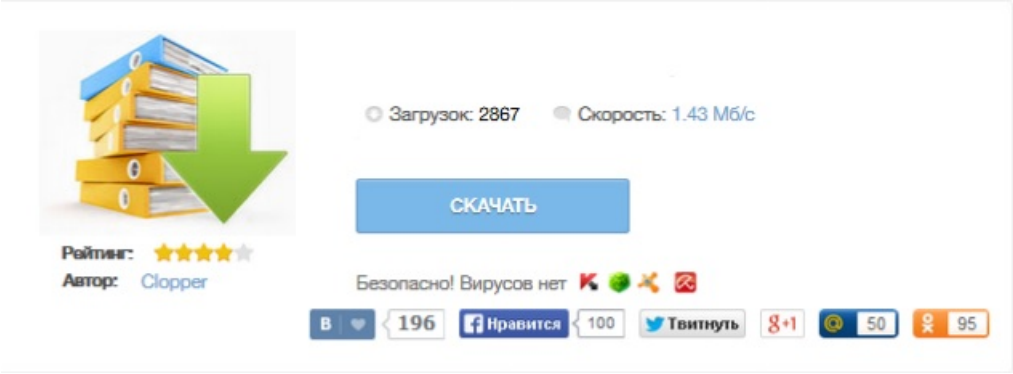книга учета доходов и расходов бланк