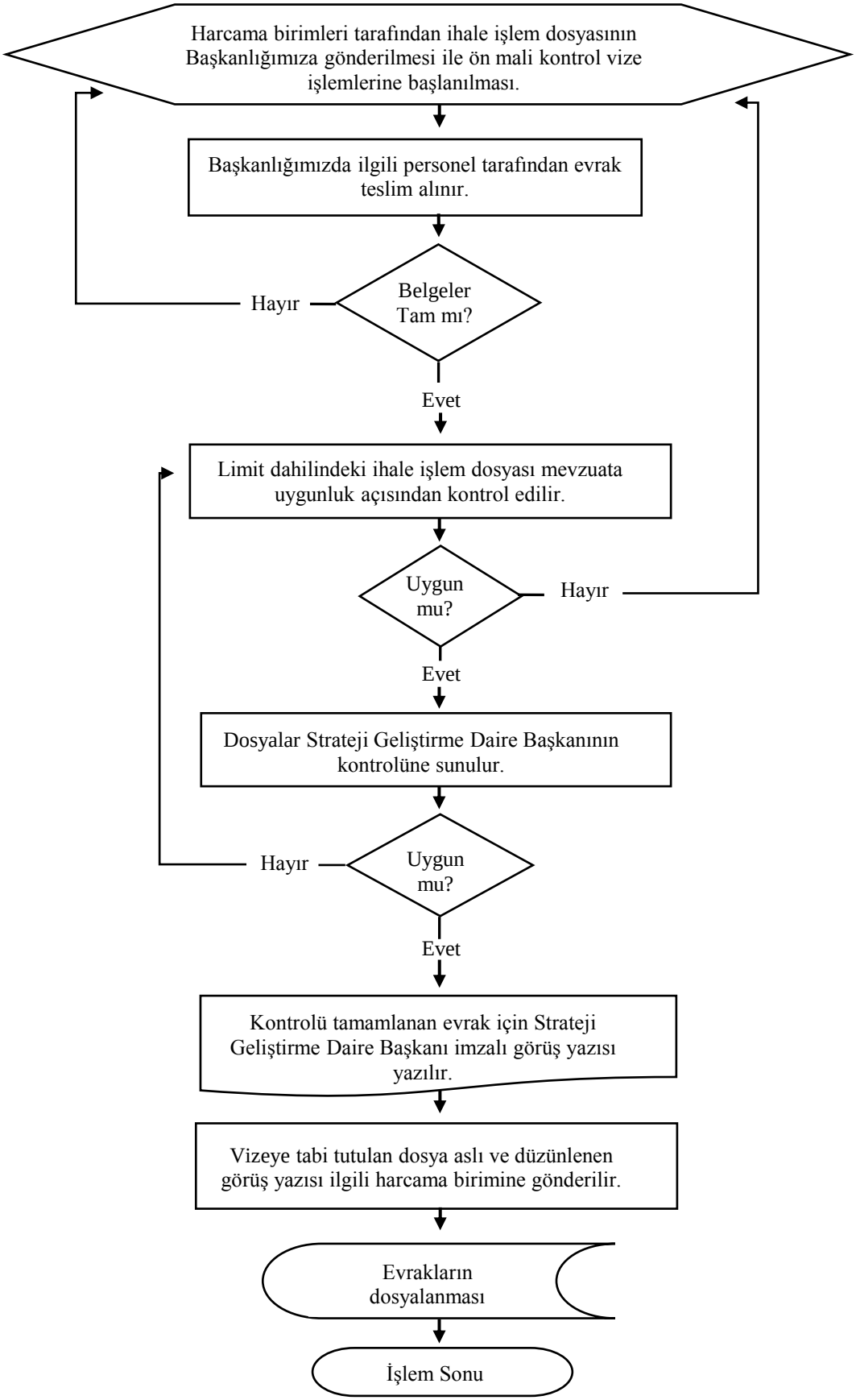ÖN MALİ KONTROL İŞLEMLERİ VİZE SÜRECİ