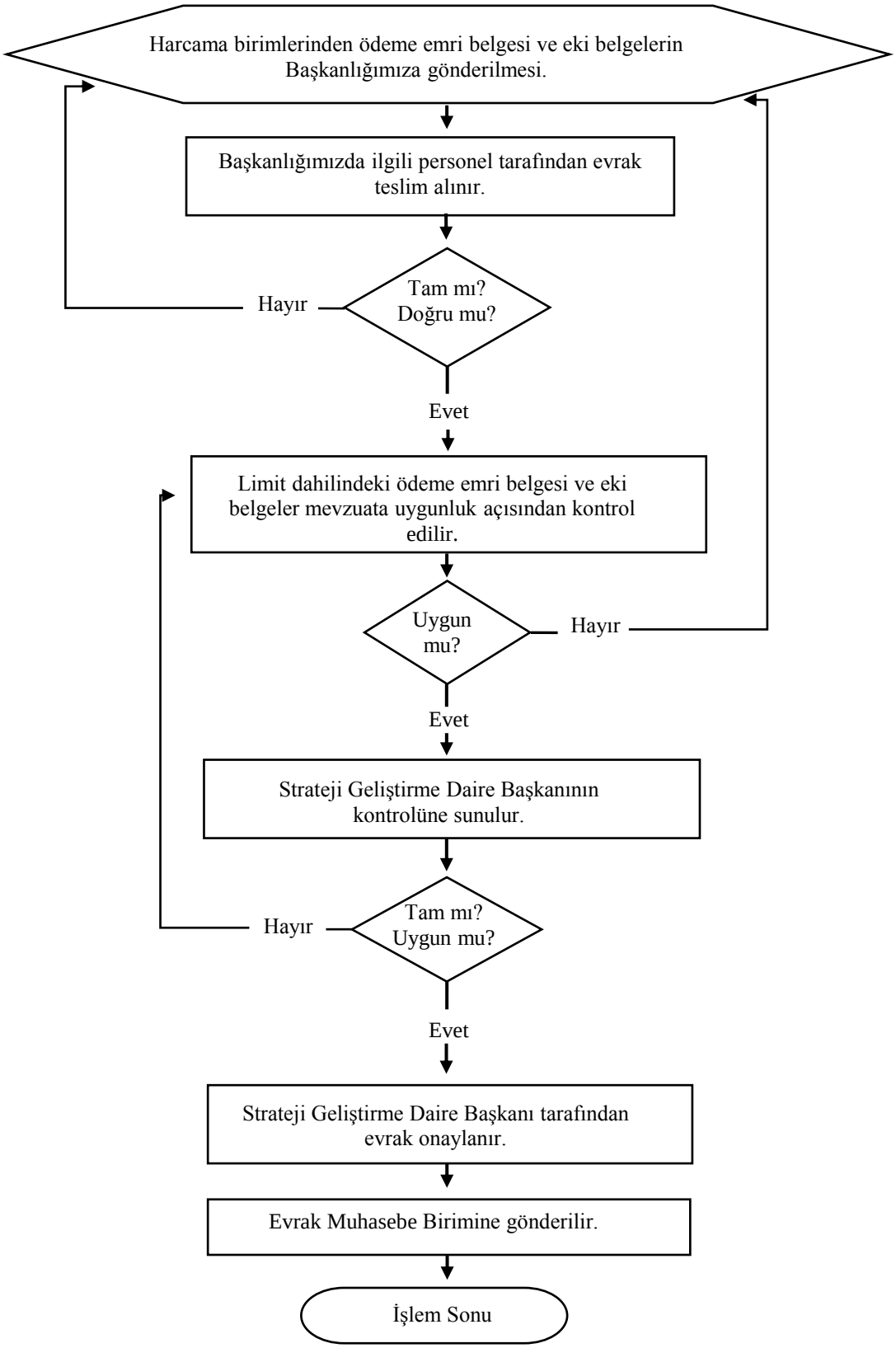ÖN MALİ KONTROL İŞLEMLERİ SÜRECİ