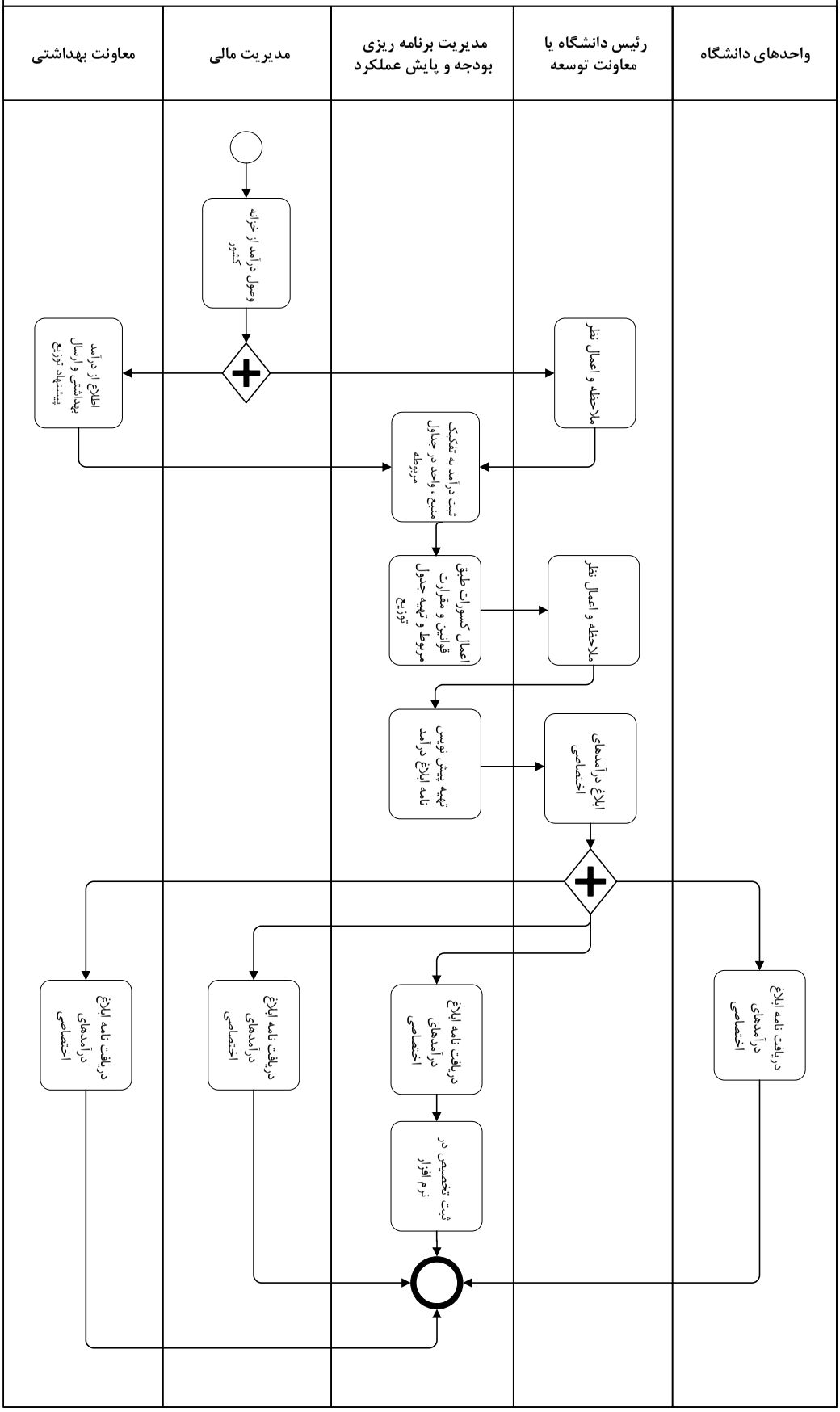فرآیند ابلاغ درآمدهای اختصاصی