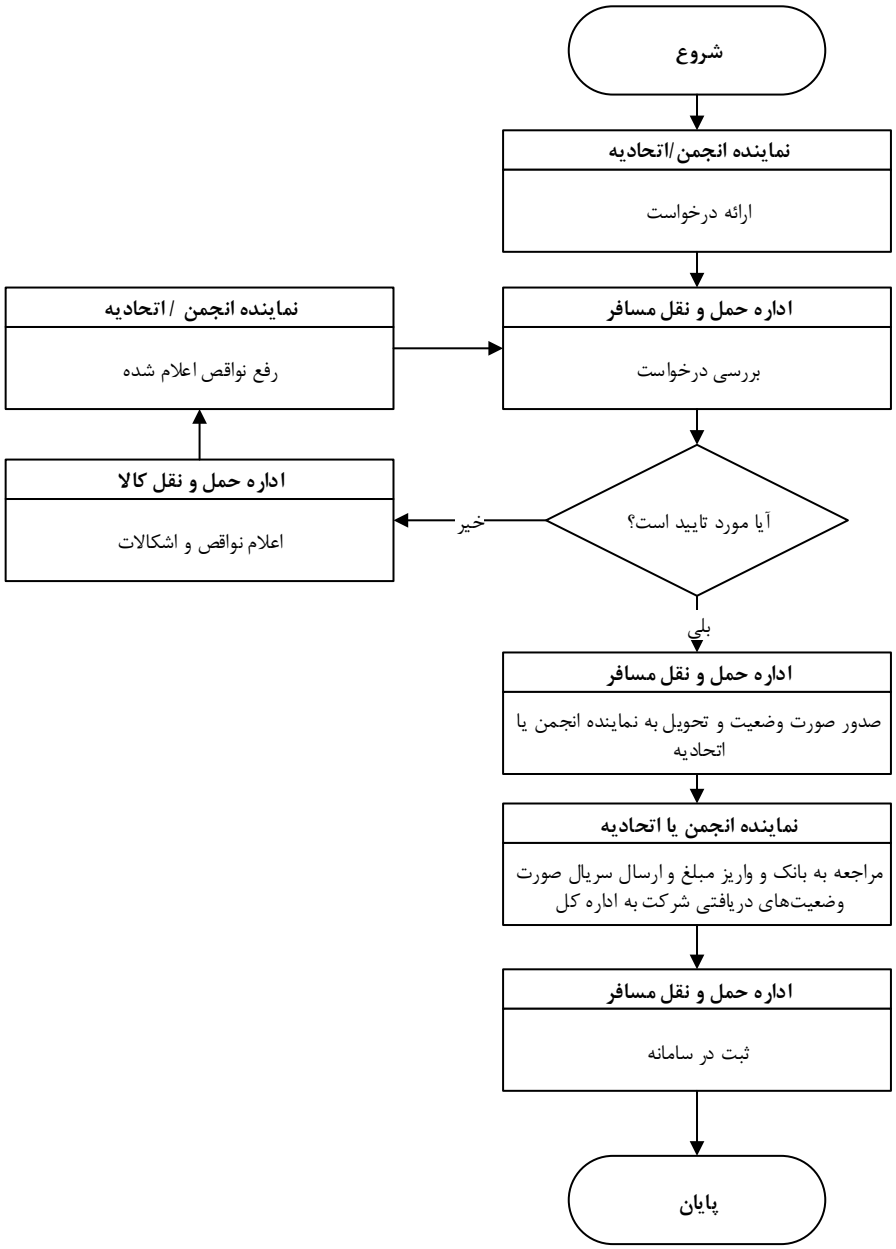فرآیند صدور صورت وضعیت‌ها