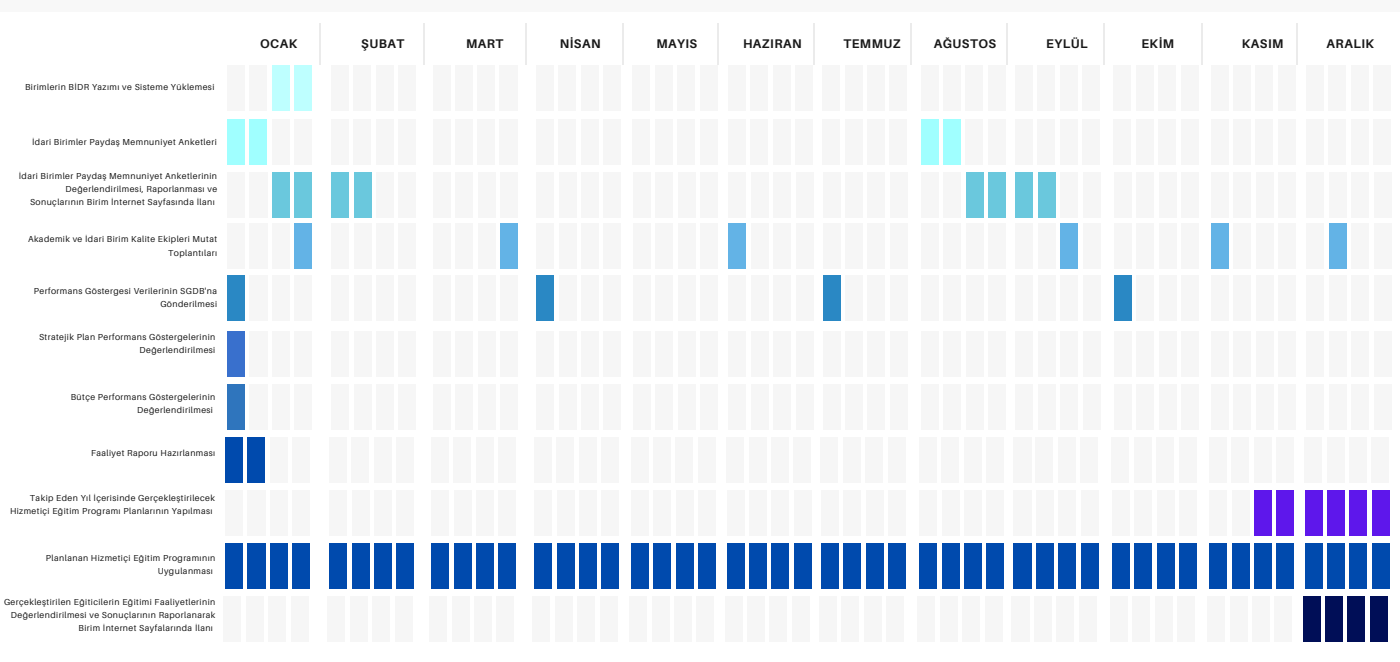İDARİ BİRİMLER