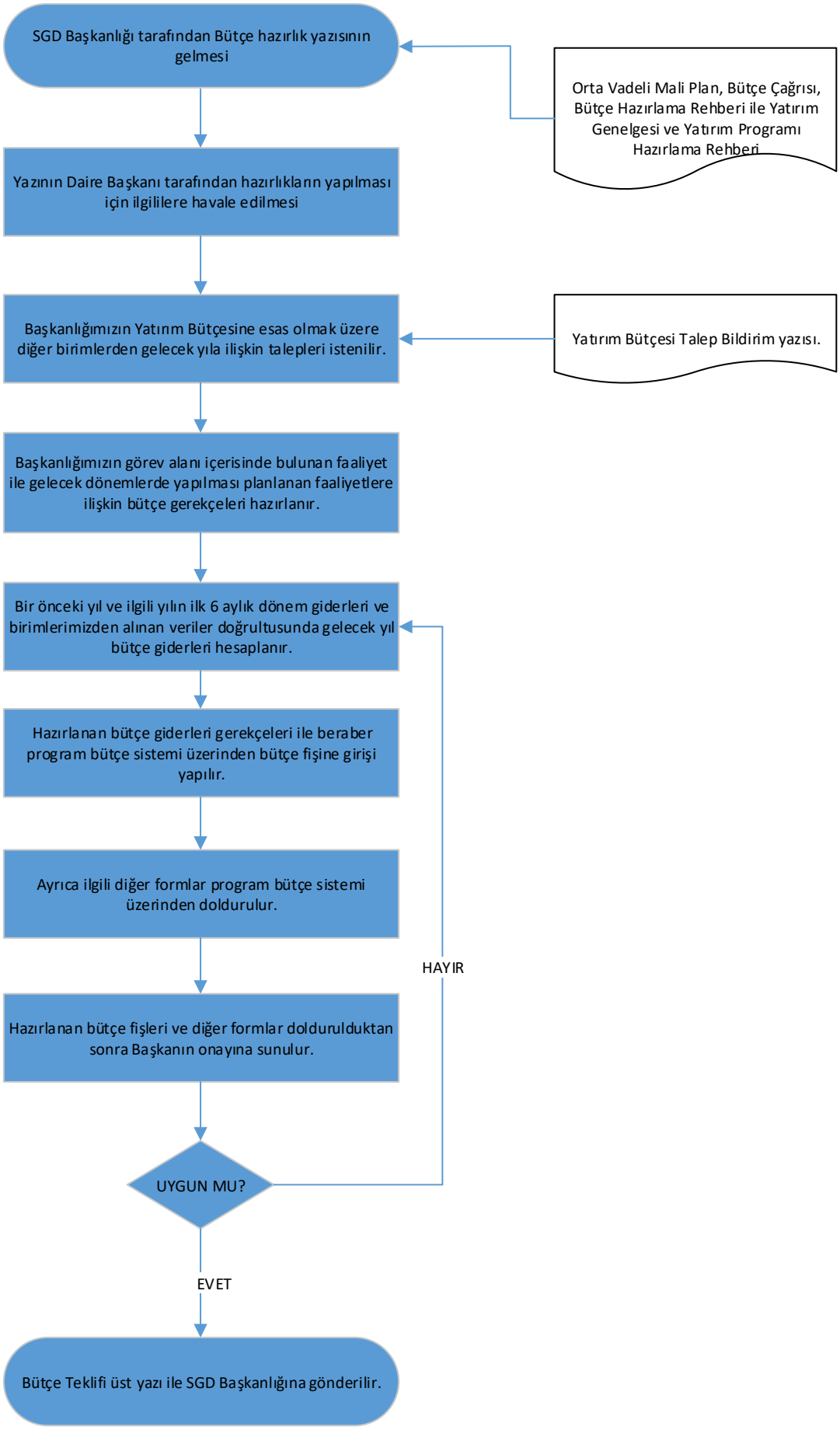BÜTÇE HAZIRLAMA SÜRECİ İŞ AKIŞ ŞEMASI