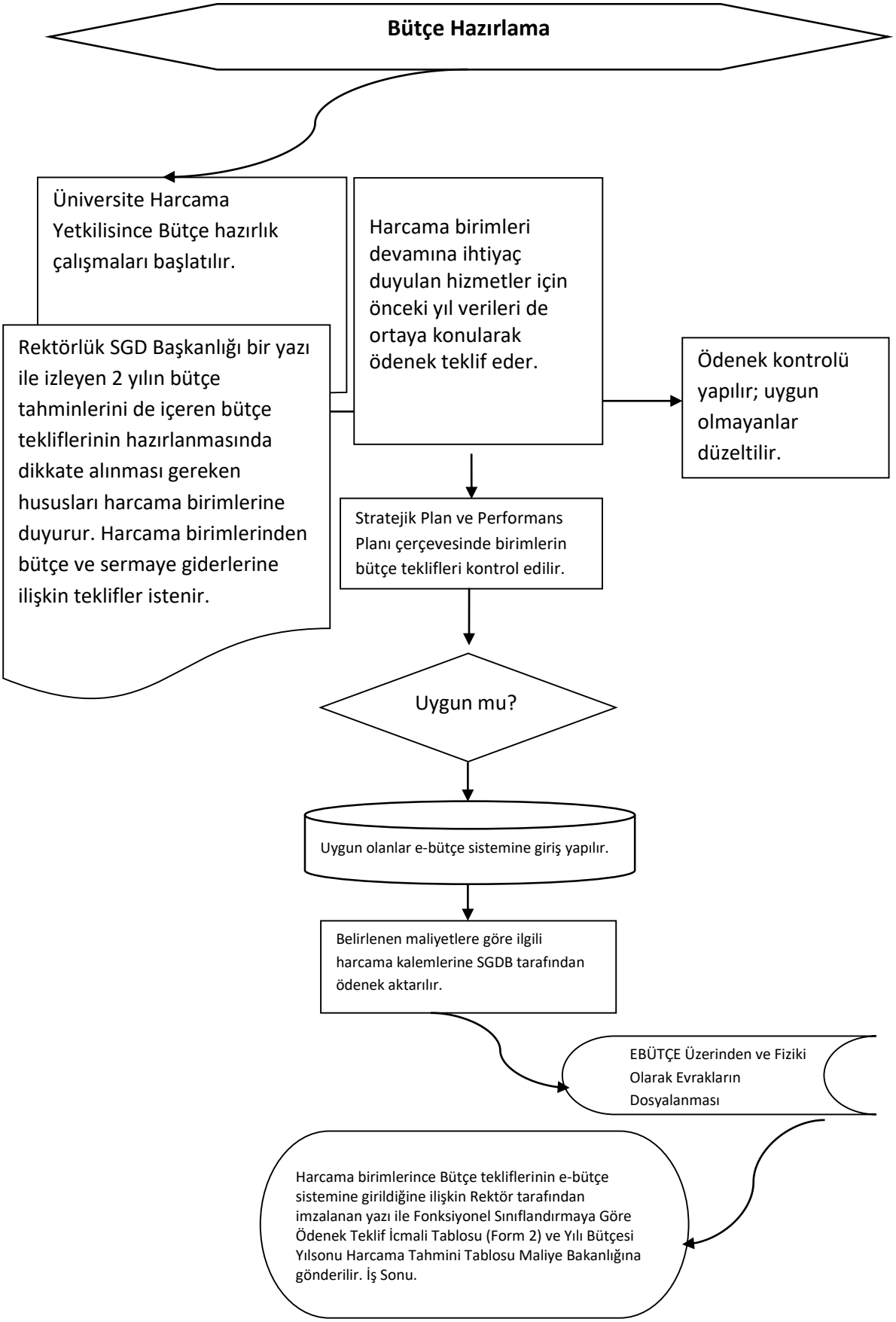BÜTÇE HAZIRLAMA İŞ AKIŞ SÜRECİ