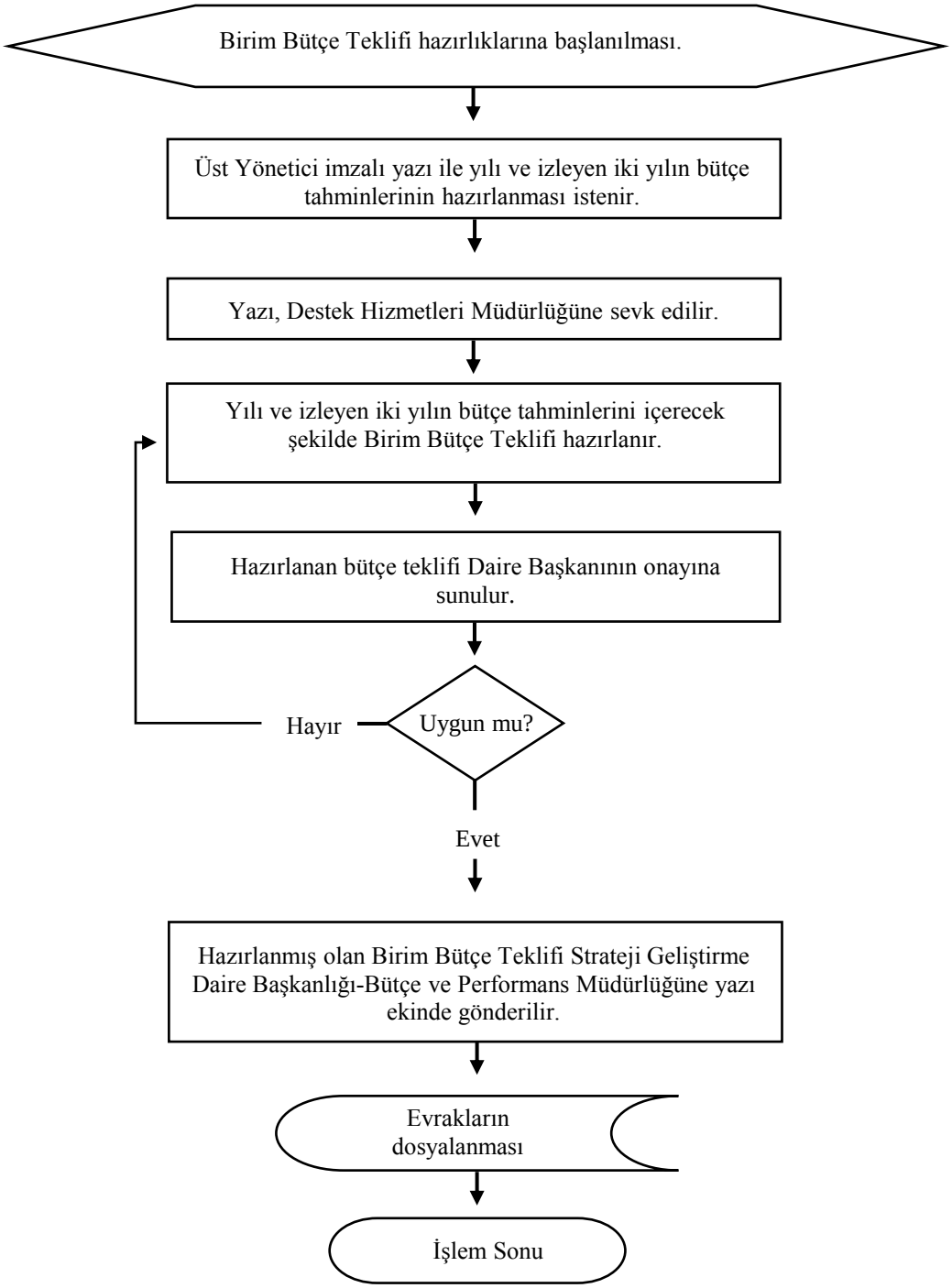BİRİM BÜTÇE TEKLİFİ HAZIRLIK SÜRECİ