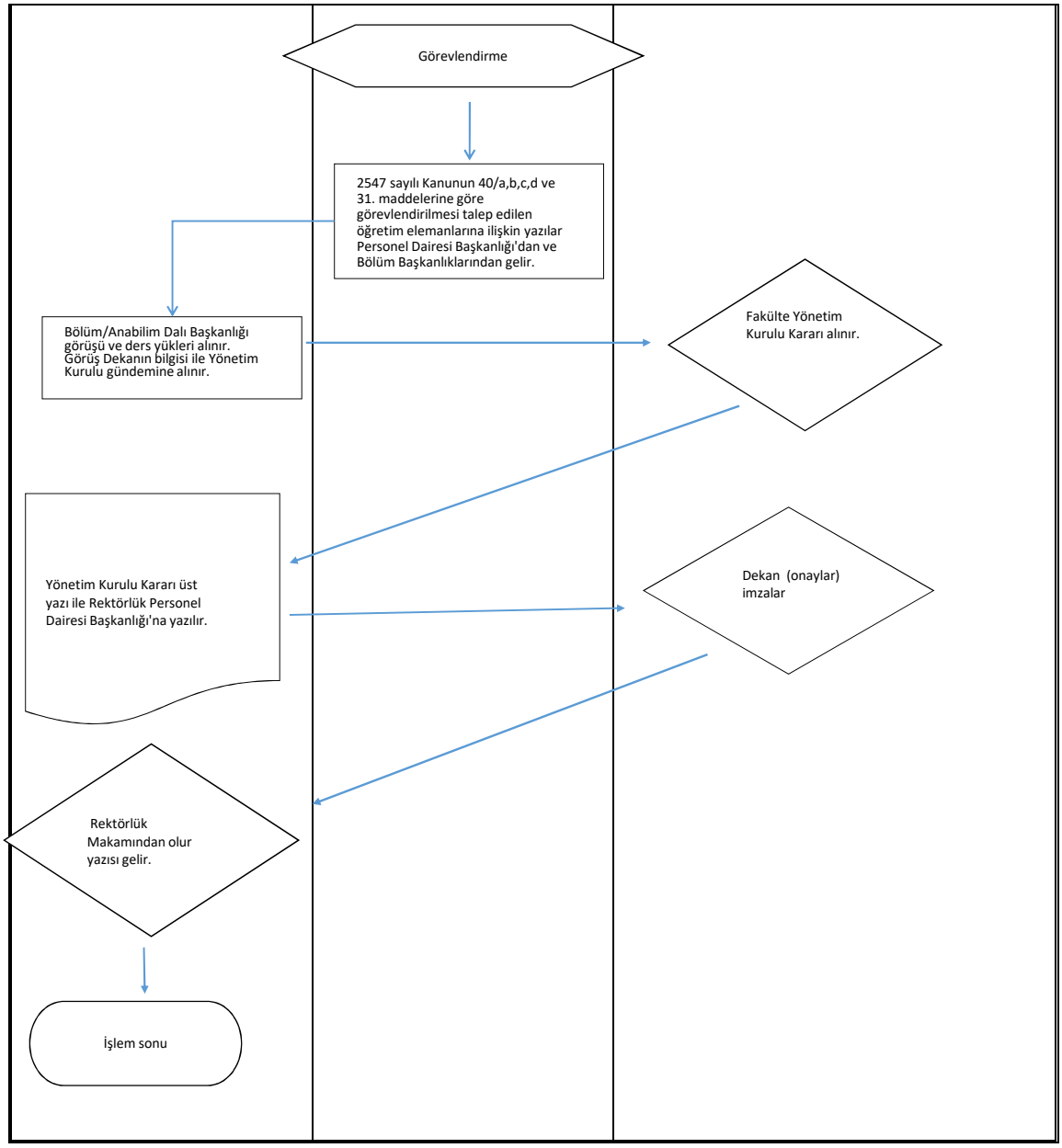İŞ AKIŞ SÜRECİ 2547 SAYILI KANUN'UN 40/a,b,c,d ve 31.MADDE GÖREVLENDİRME