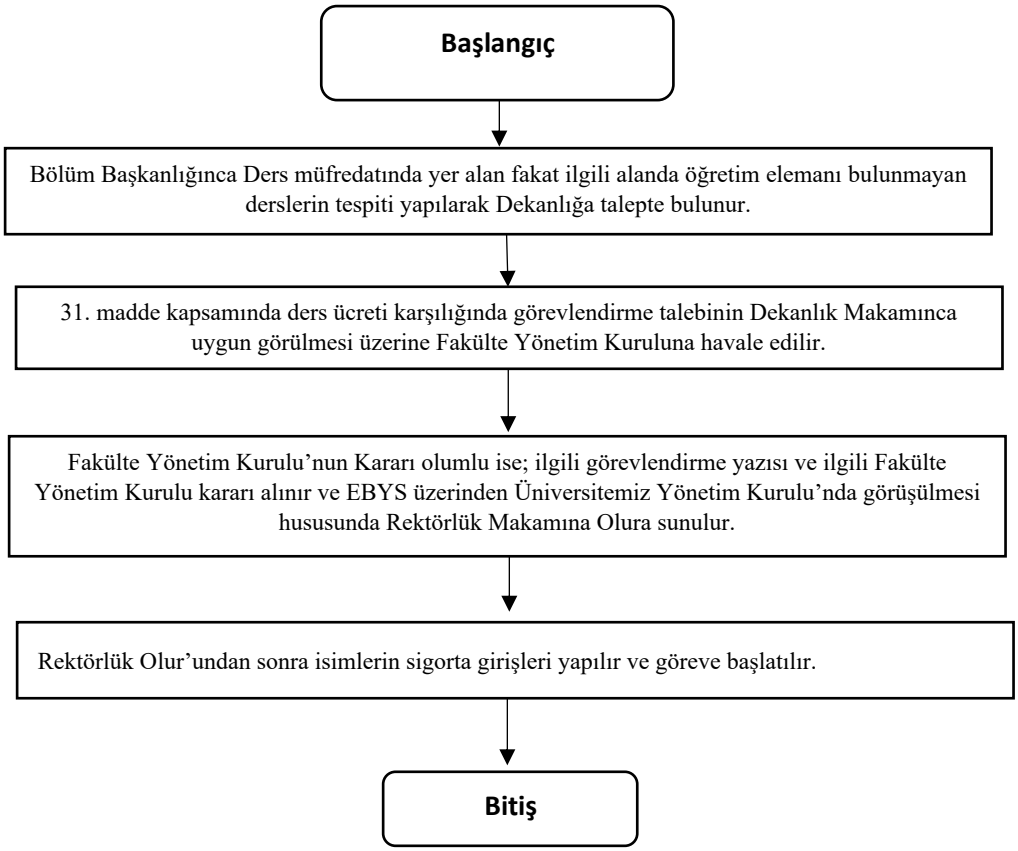2547 SAYILI KANUN'UN 31. MADDESİ UYARINCA GÖREVLENDİRME VE SİGORTA İŞLEMLERİ İŞ AKIŞ ŞEMASI