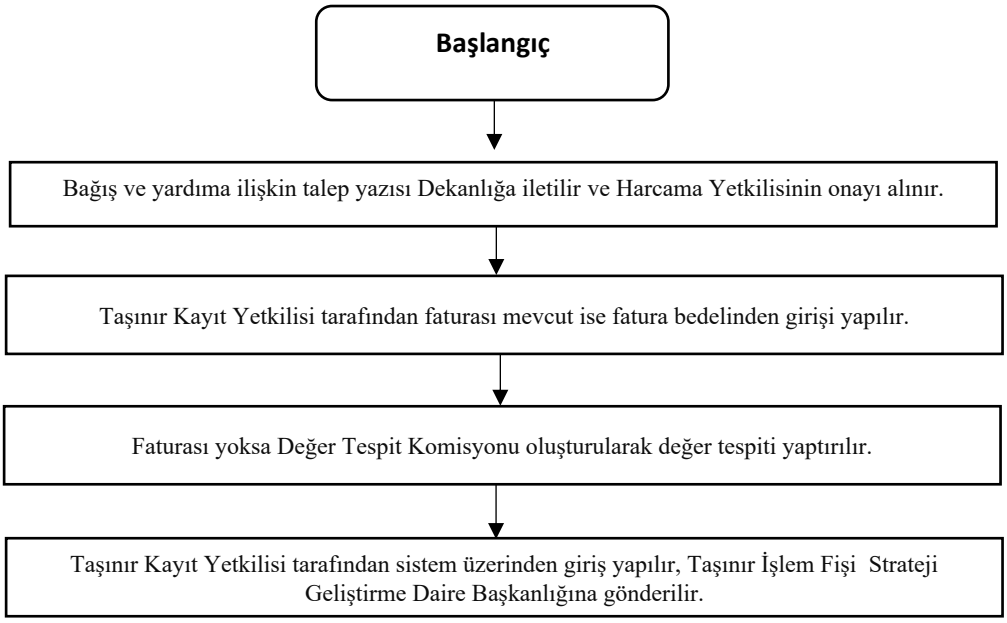BAĞIŞ YOLU İLE EDİNİLEN TÜKETİM MALZEMESİ VE DAYANIKLI TAŞINIRLAR İŞ AKIŞ SÜRECİ