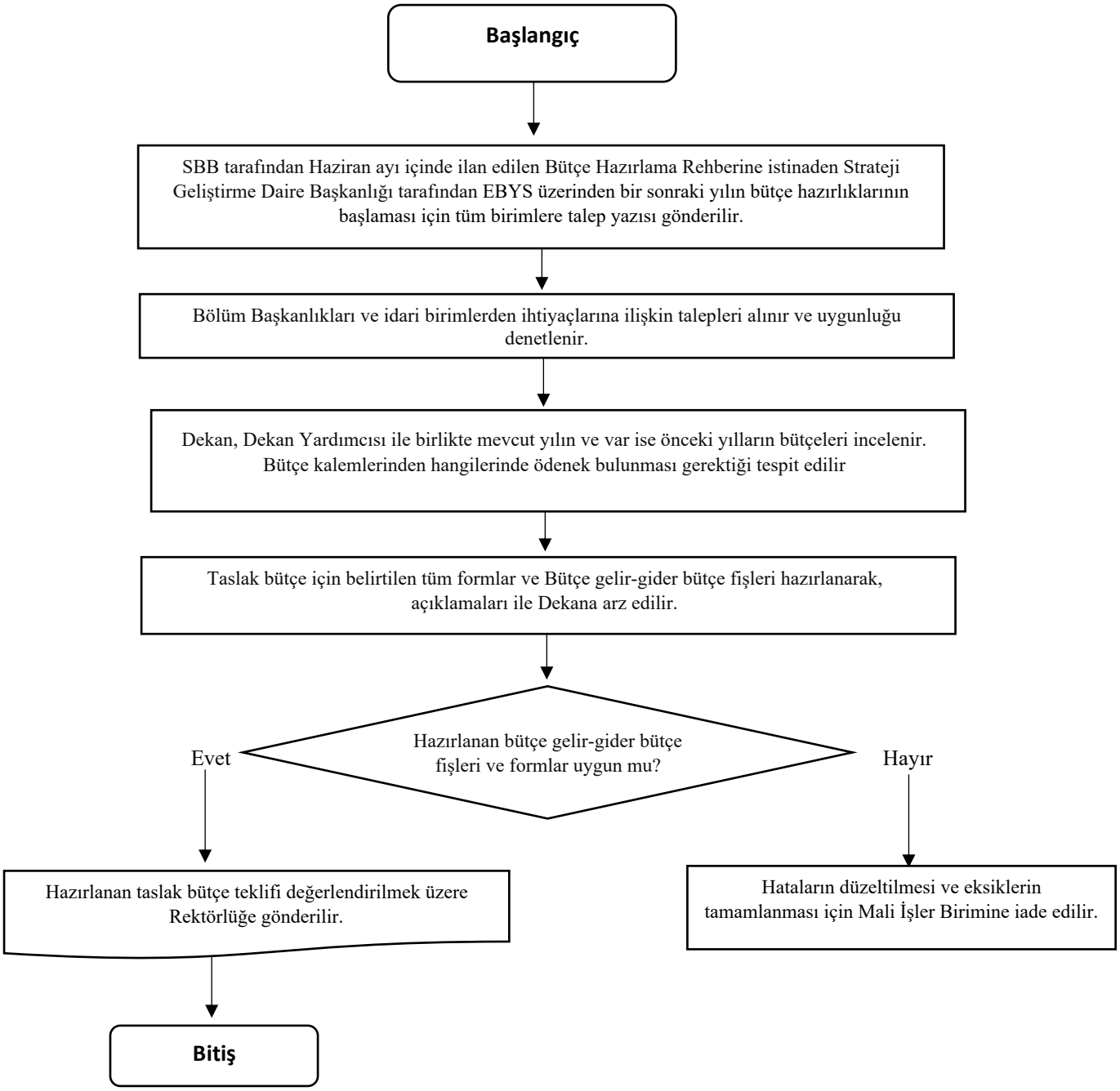BÜTÇE TEKLİFİ HAZIRLAMA İŞ AKIŞ ŞEMASI