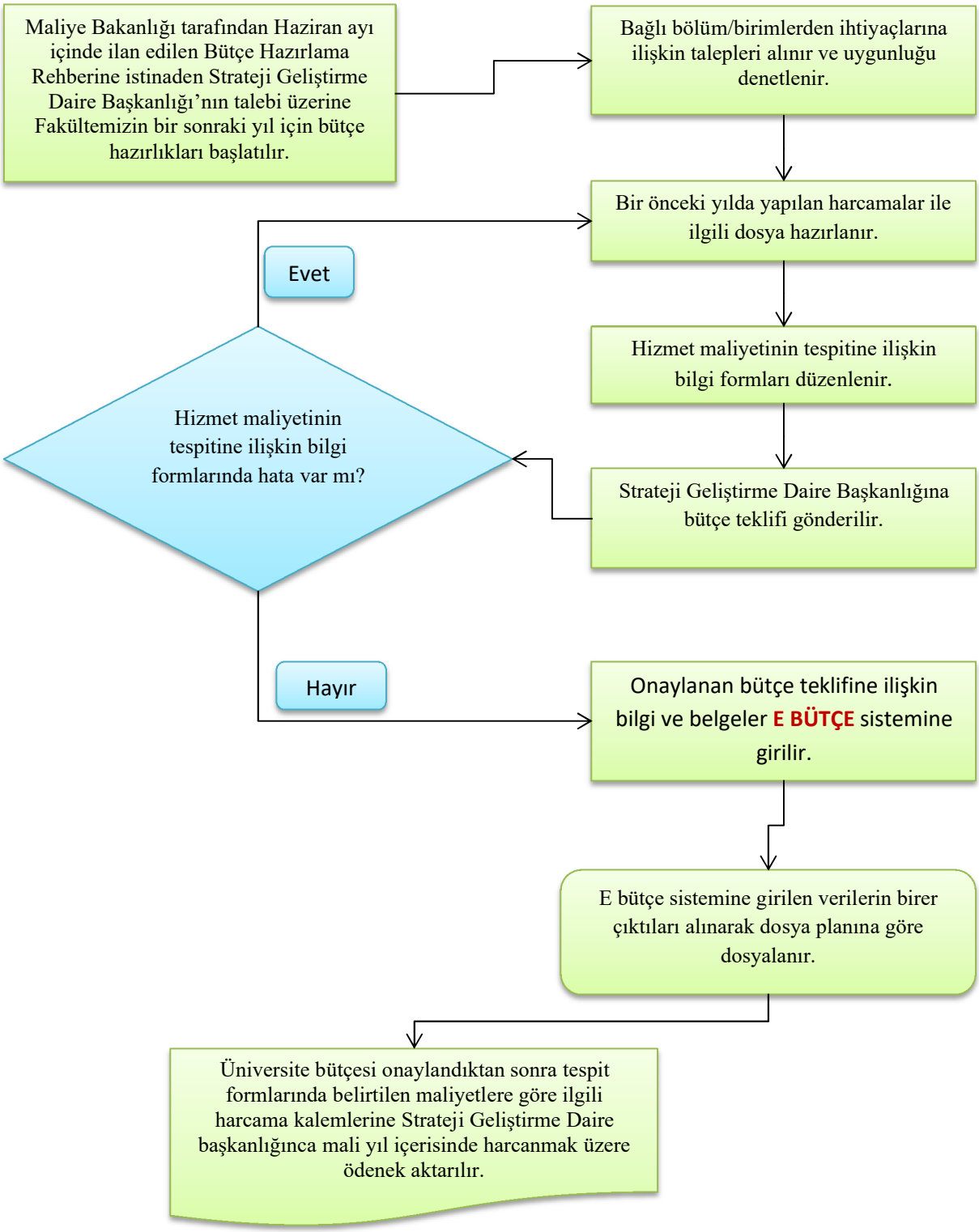BÜTÇE İŞLEMLERİ İŞ AKIŞI