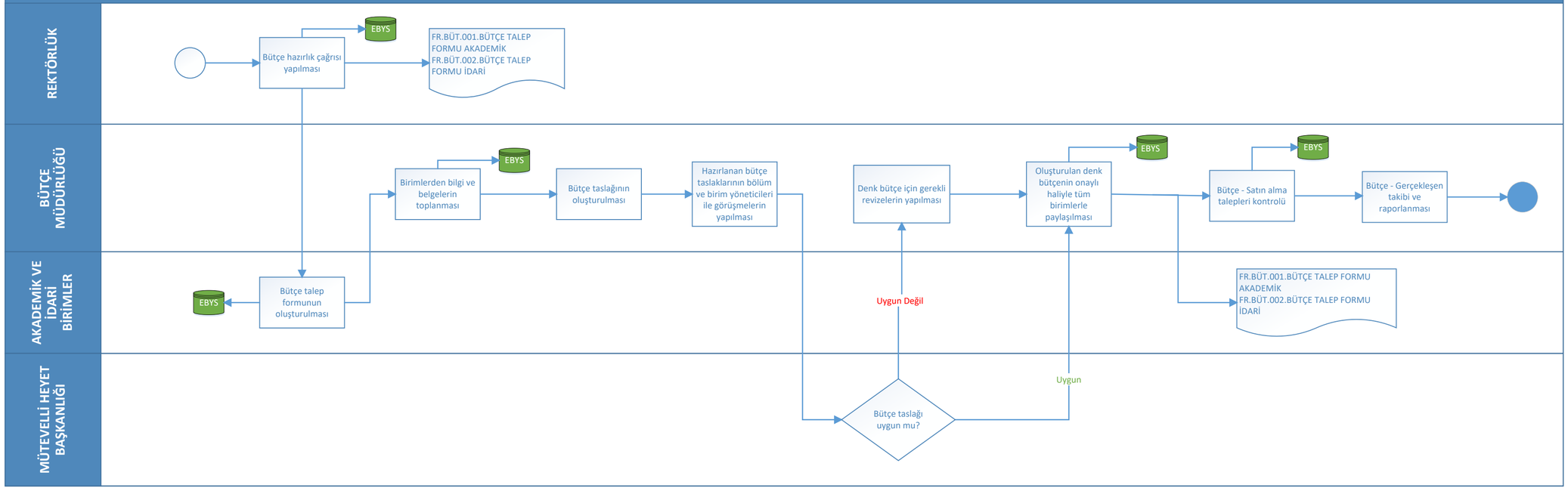İA.BÜT.001.BÜTÇE PLANLAMA İŞ AKIŞI