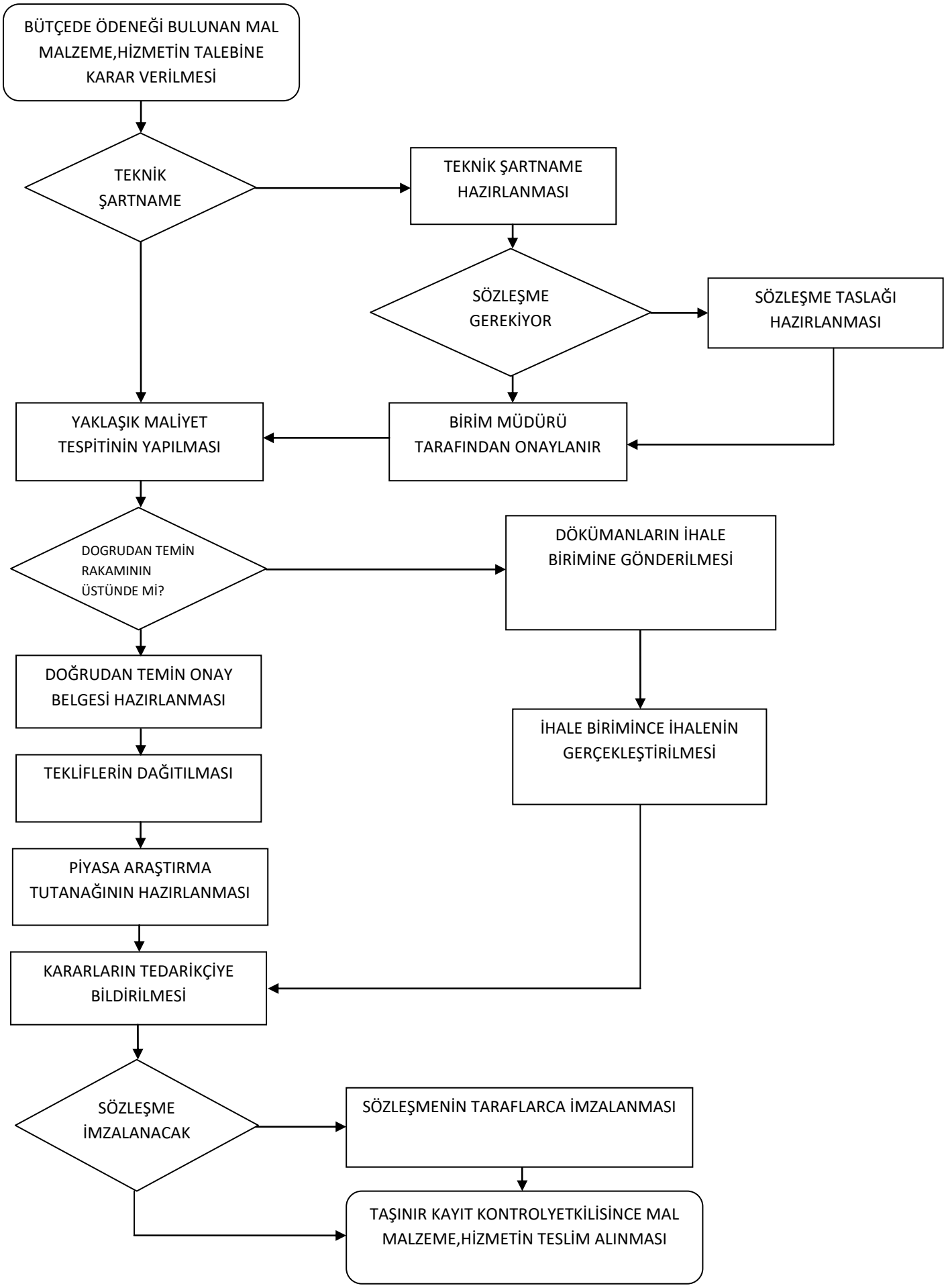MÜDÜRLÜK HARCAMALARI İŞ AKIŞ ŞEMASI