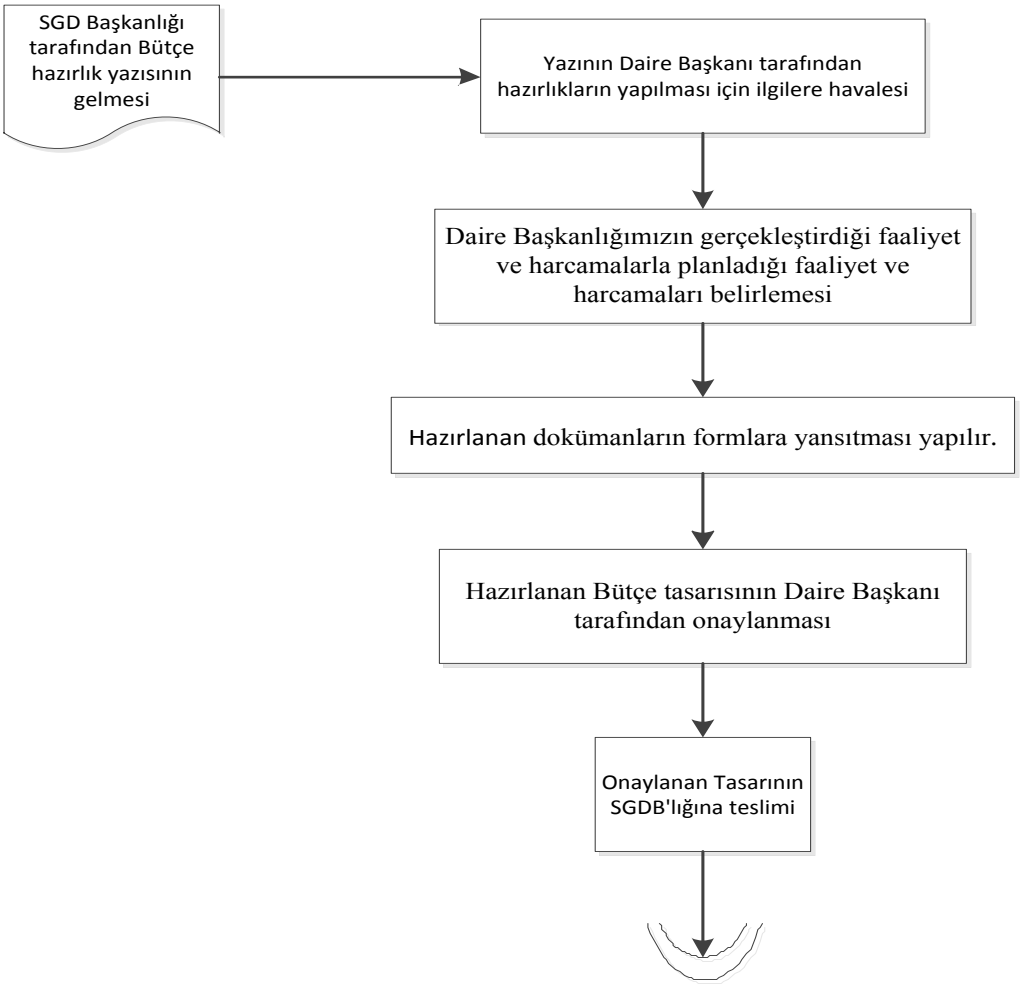9. Bütçe Hazırlama Alt Süreci İş Akış Şeması