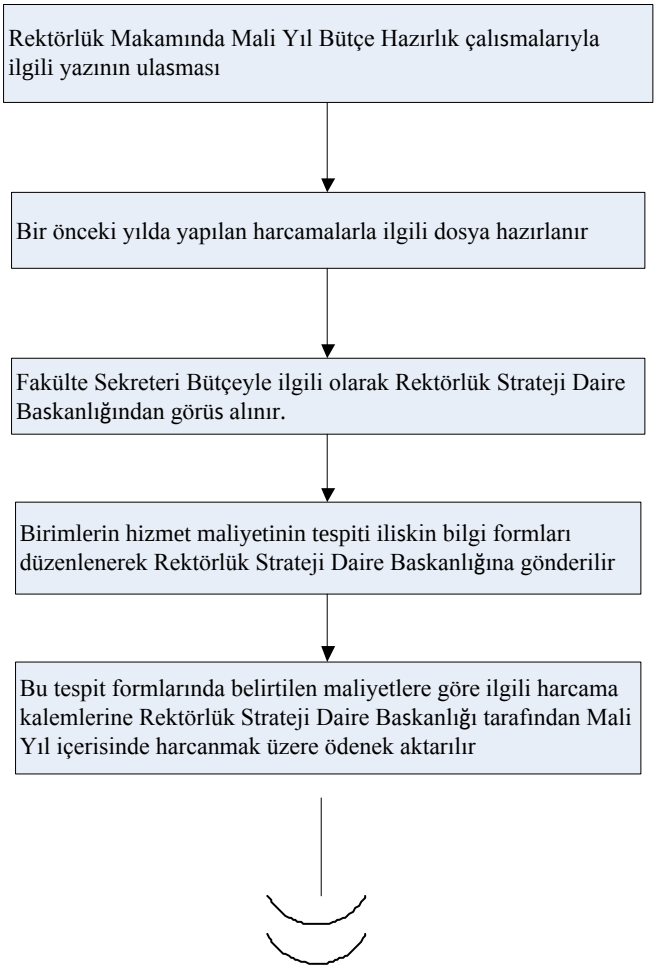3.7.46 Bütçe Hazırlama Alt Süreci İş Akış Şeması