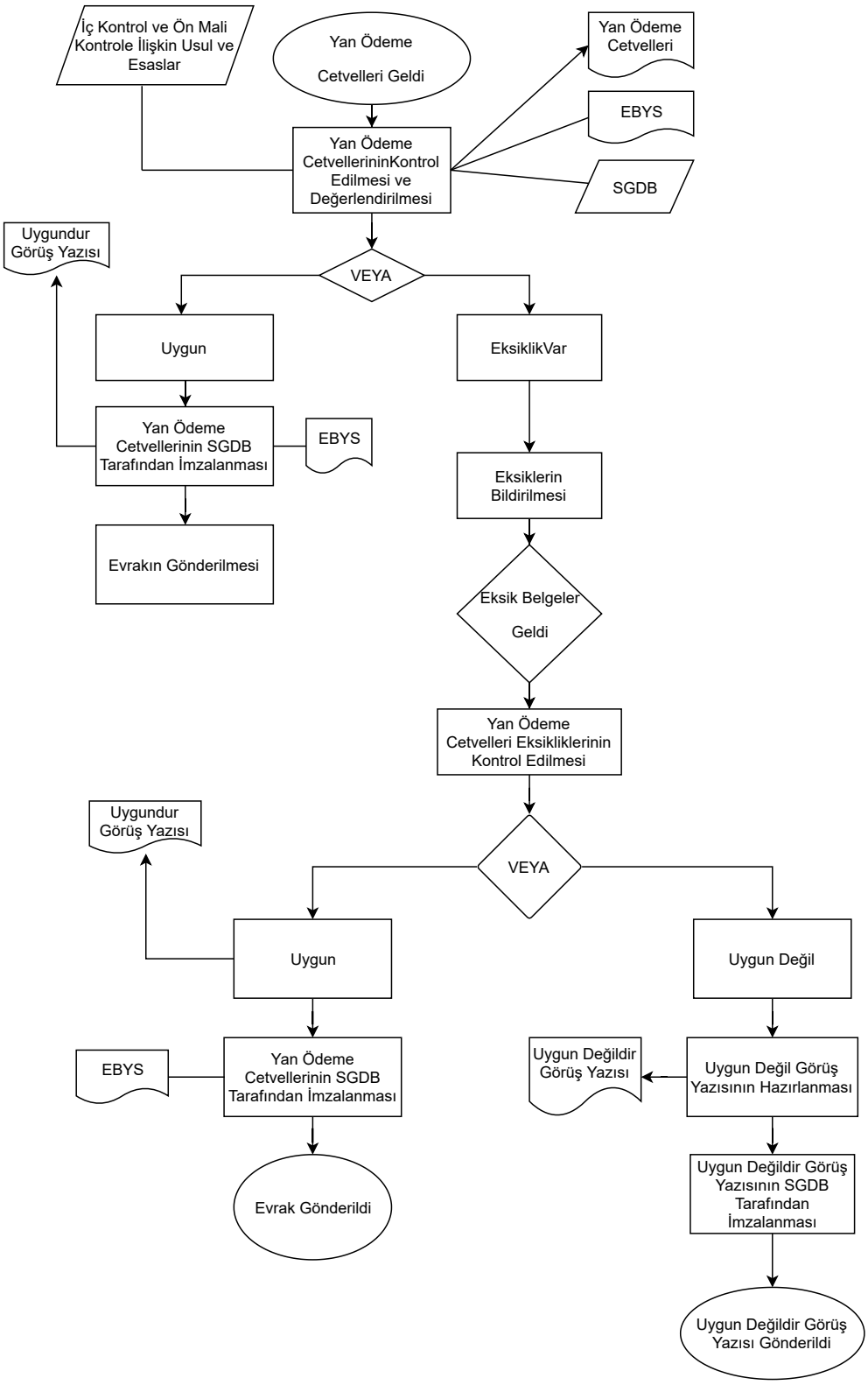Yan Ödeme Cetvelleri Ön Mali Kontrol İş Akış Süreci