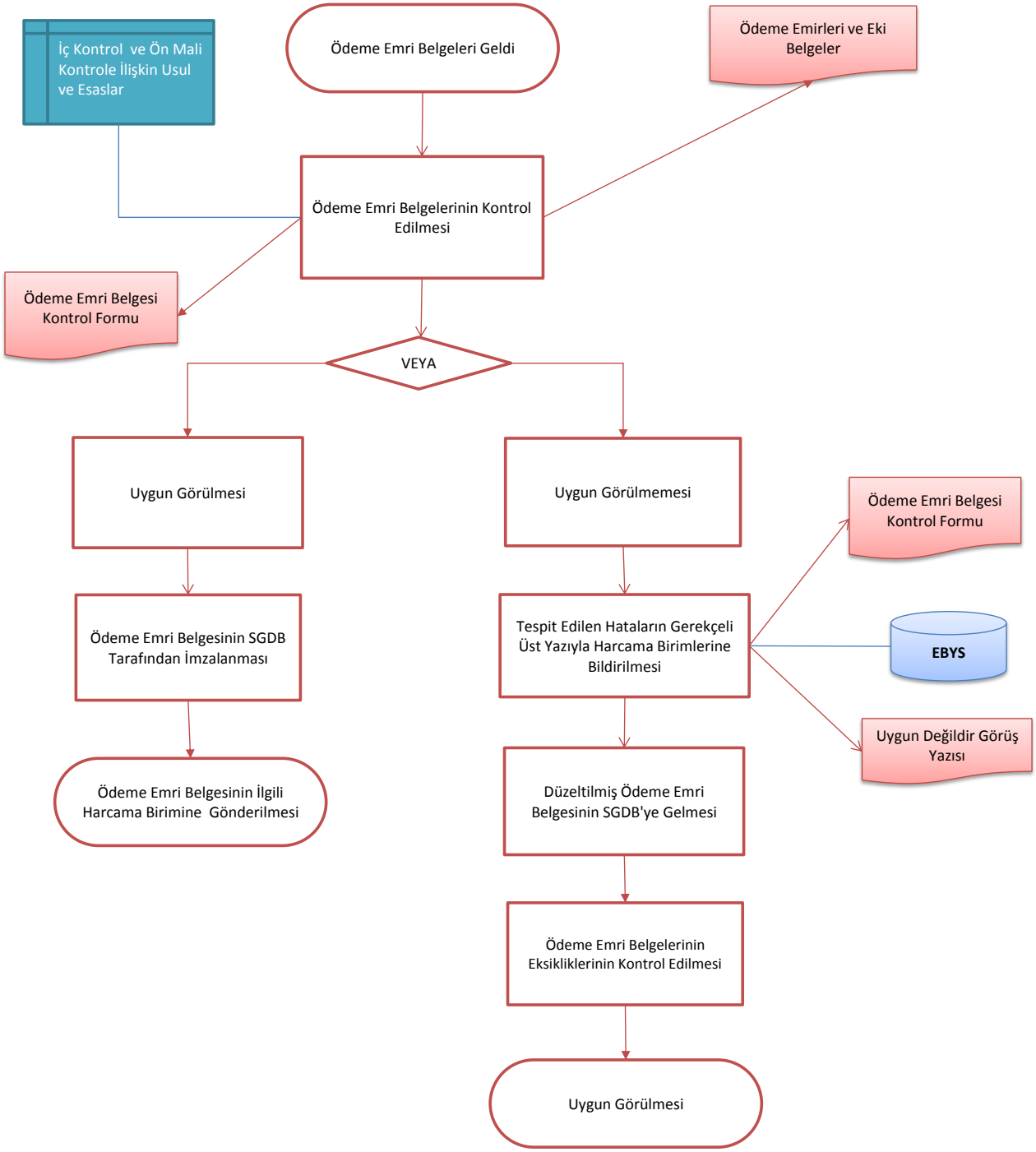Ödeme Emri Belgeleri Ön Mali Kontrolü İş Akış Süreci