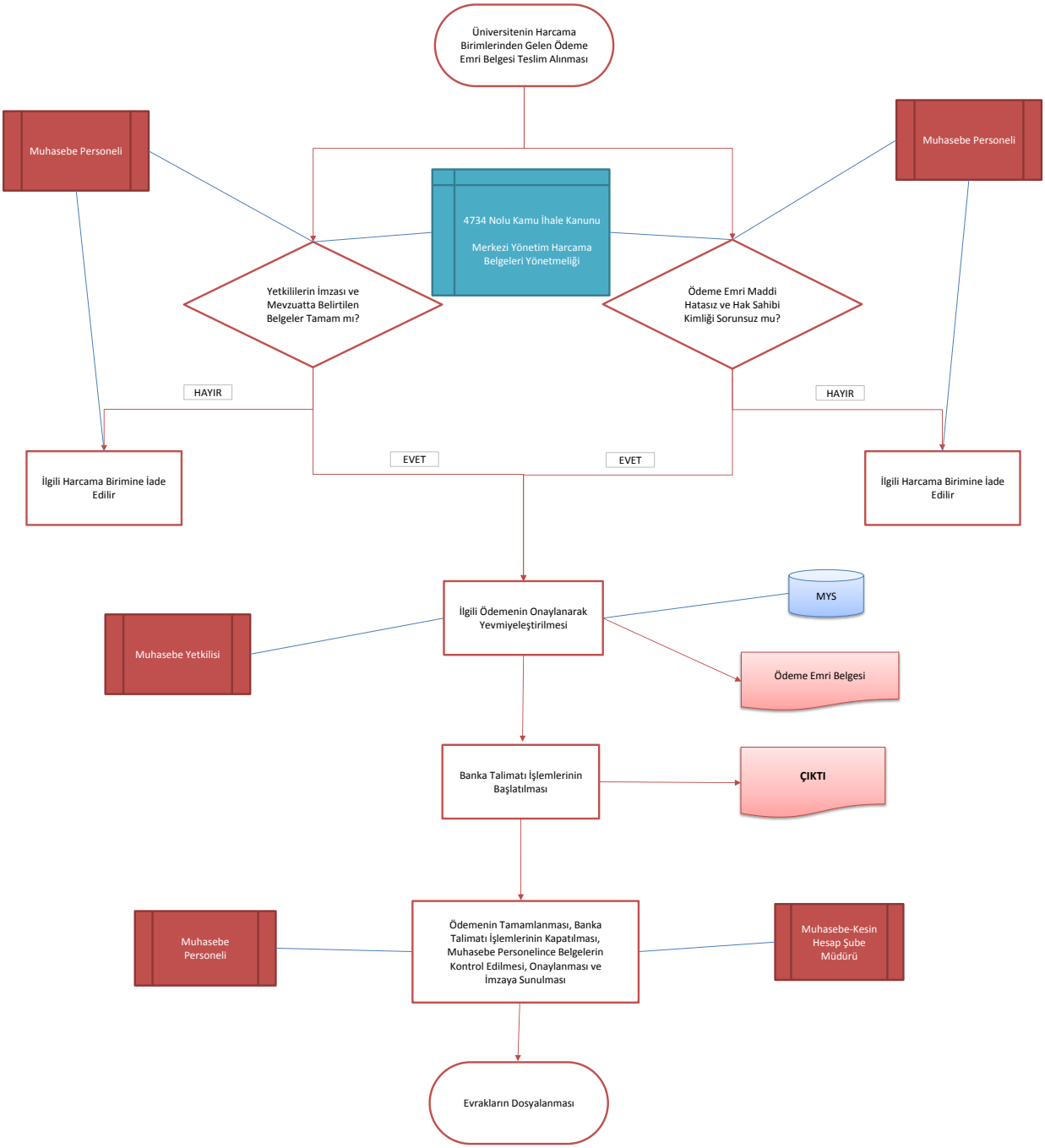Mal, Hizmet Alımı ve Yapım İşleri İş Akış Süreci