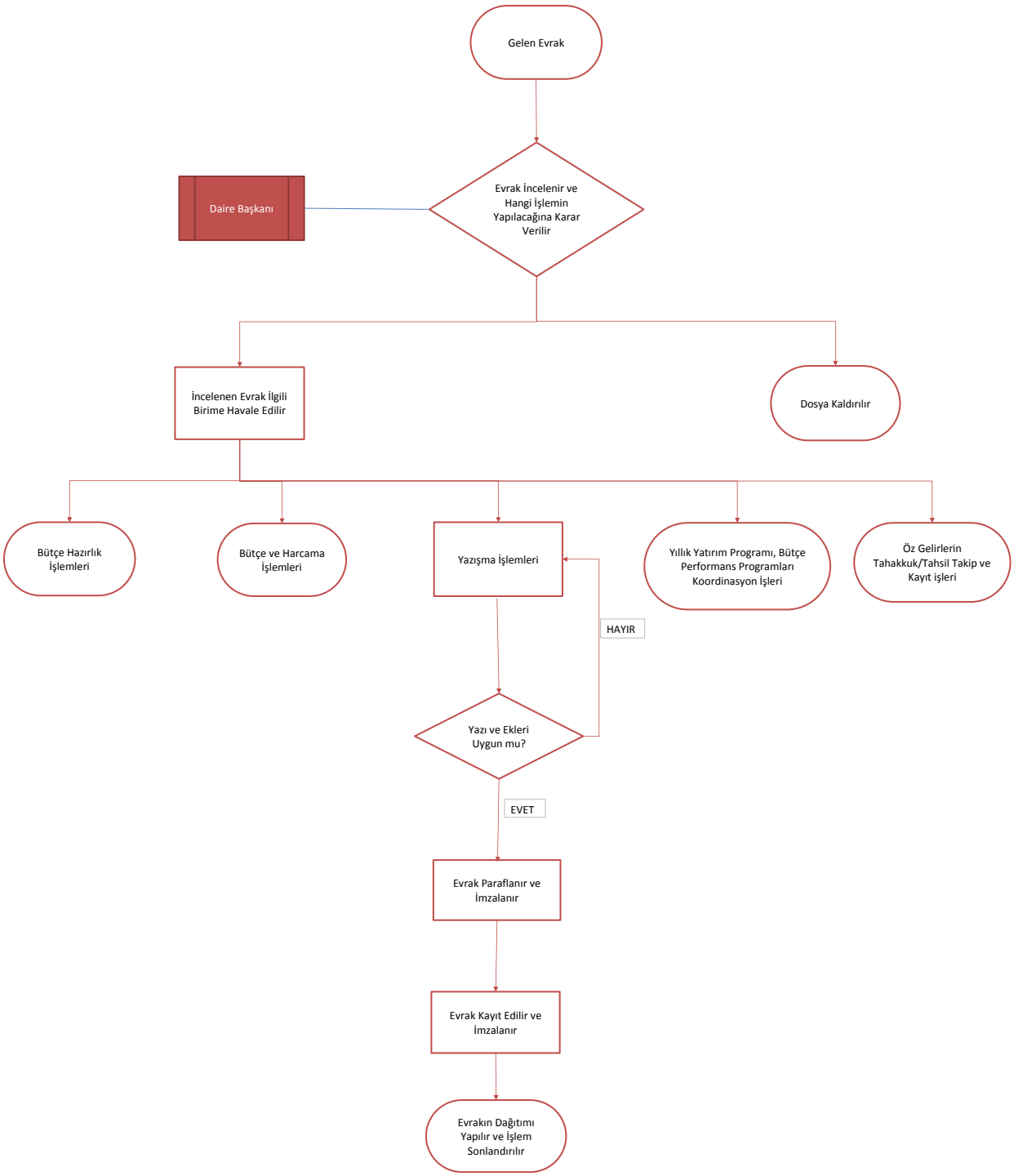Bütçe ve Performans Programı Şube Müdürlüğü İş Akış Şeması