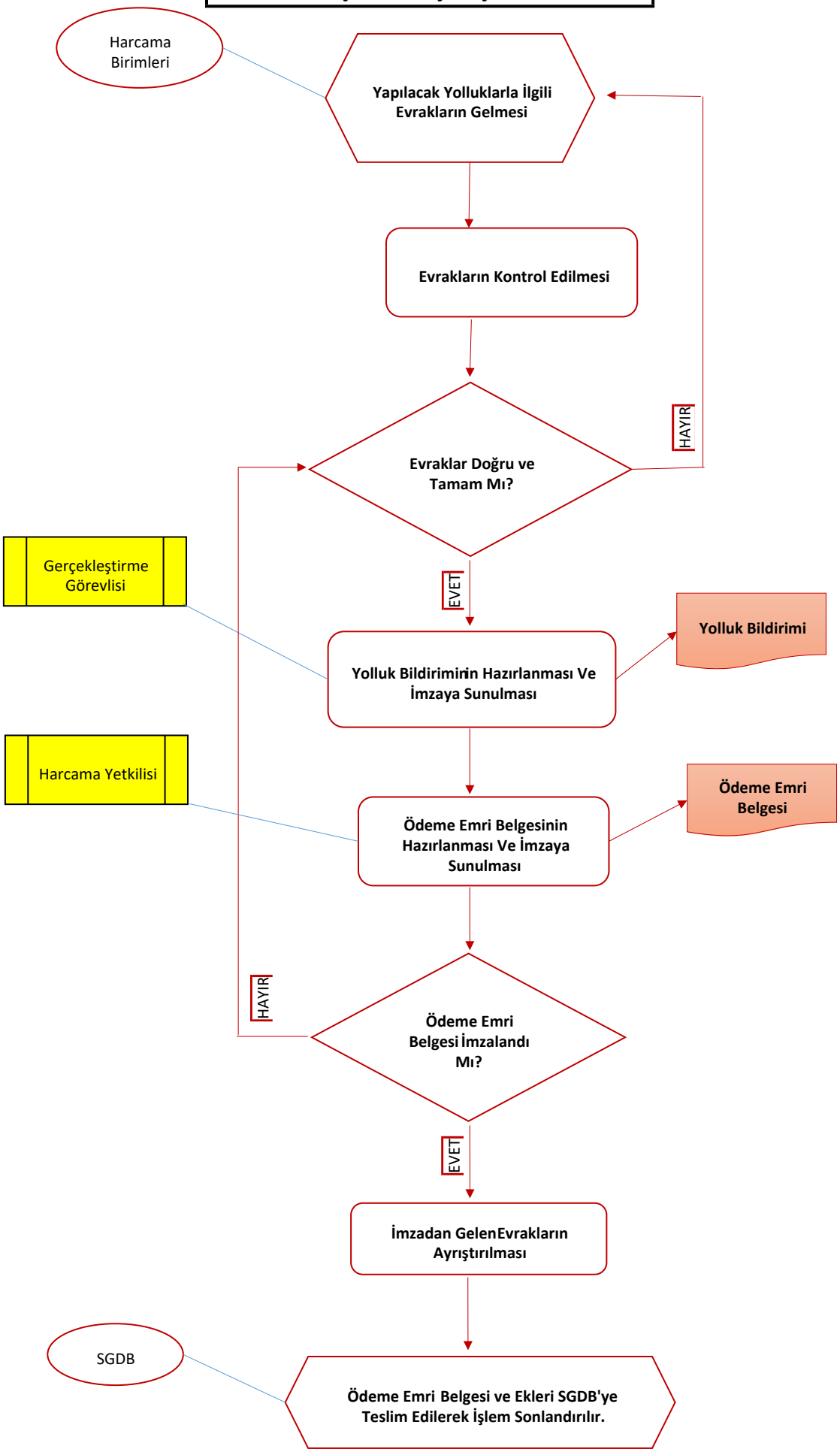İDARİ VE MALİ İŞLER DAİRESİ BAŞKANLIĞI YOLLUK İŞLEMLERİ İŞ AKIŞ SÜRECİ