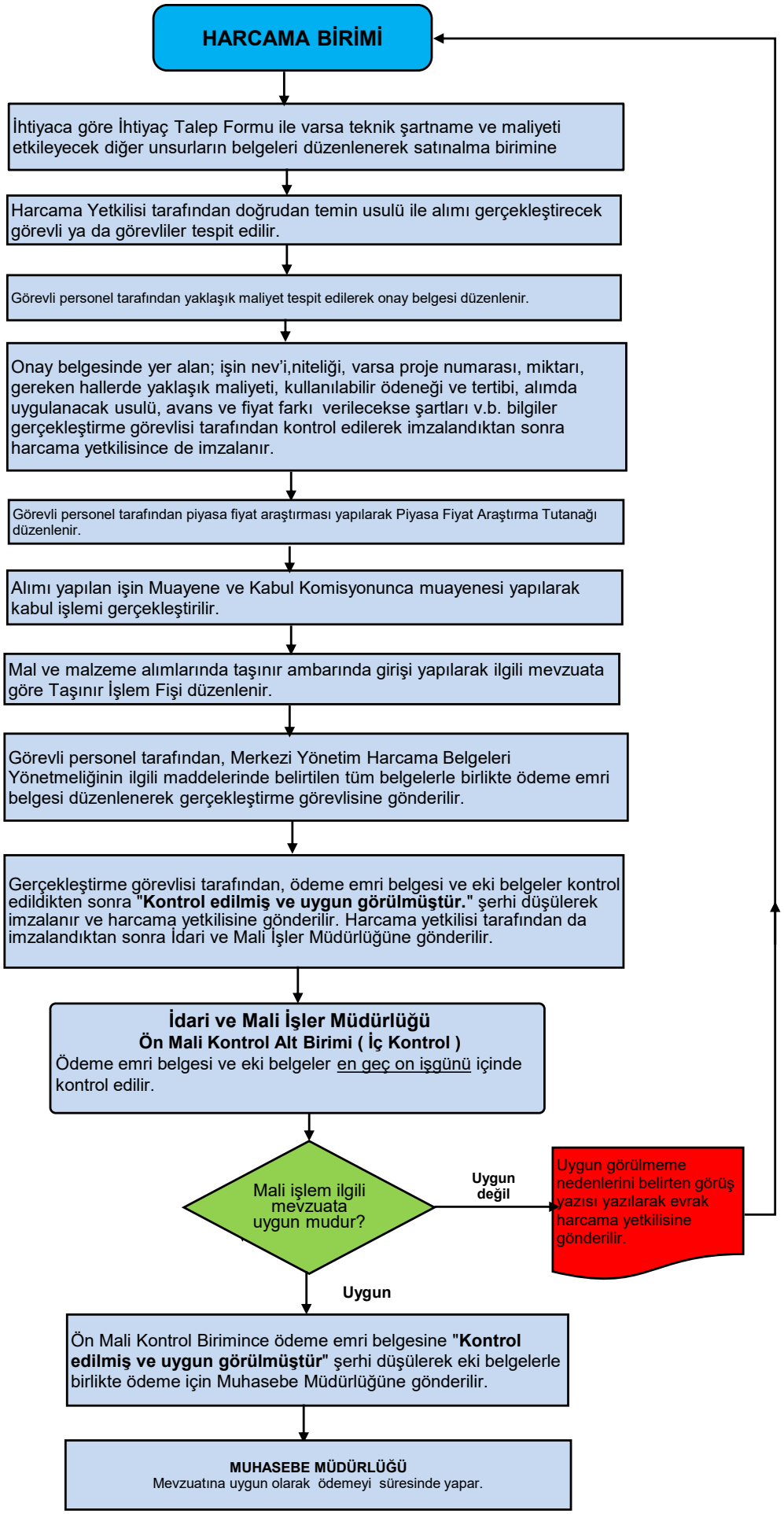DOĞRUDAN TEMİN USULÜ İLE YAPILACAK ALIM İŞLEMLERİ SÜREÇ AKIŞ ŞEMASI