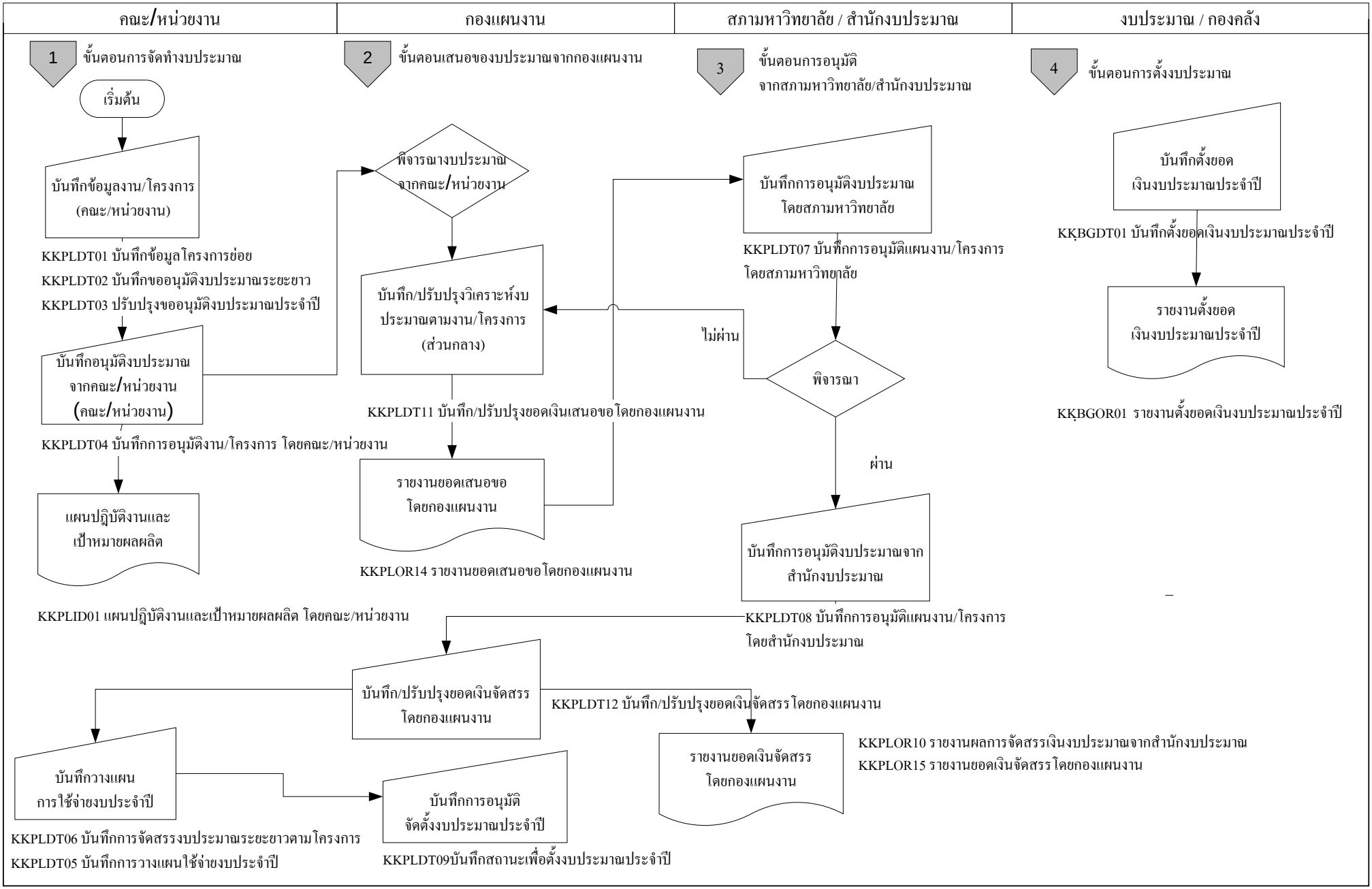วงจรวางแผนงบประมาณ