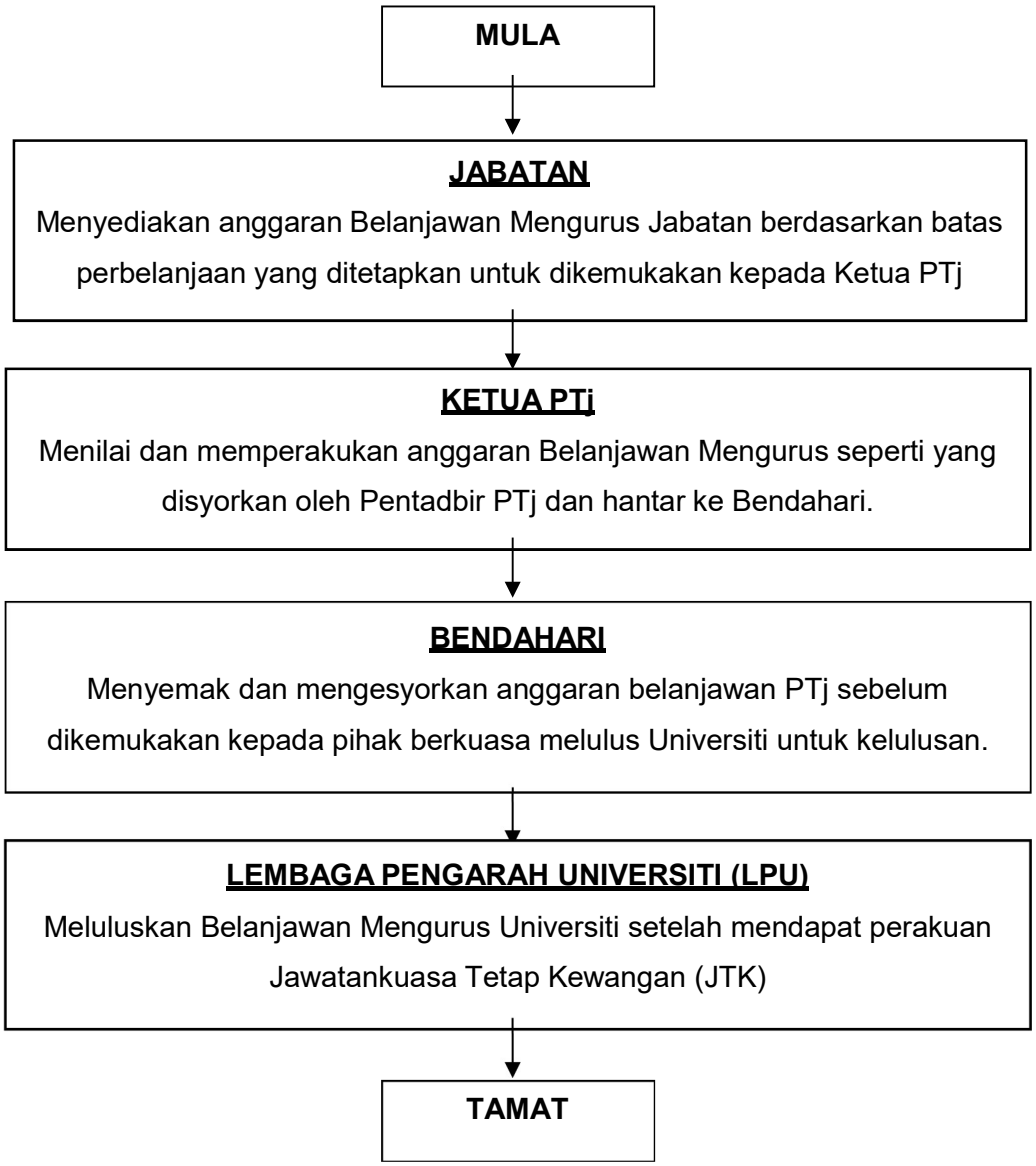Lampiran B3 - Carta Alir Penyediaan Belanjawan Mengurus (BM)