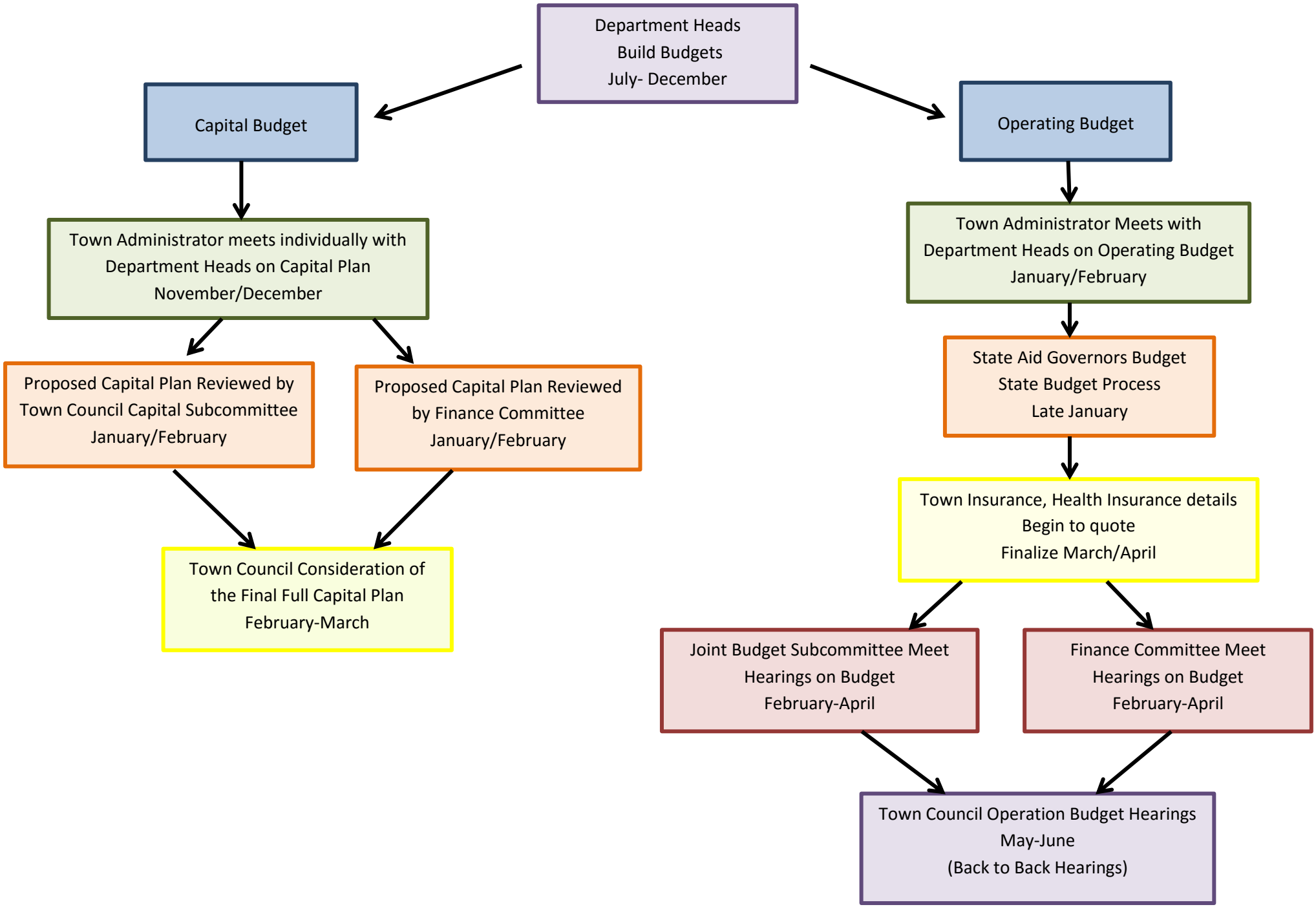Budget Process