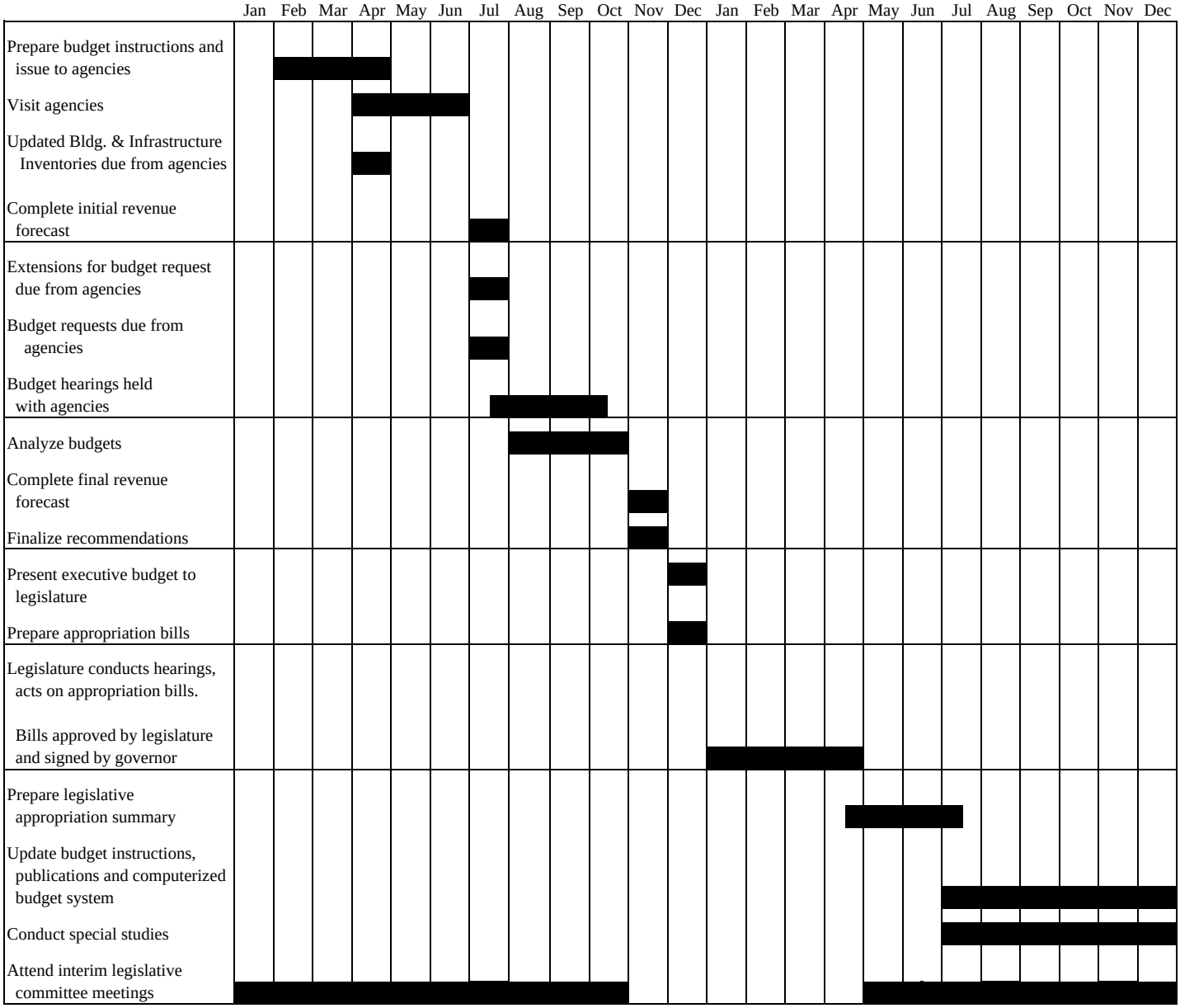BUDGET PROCESS TIMELINE