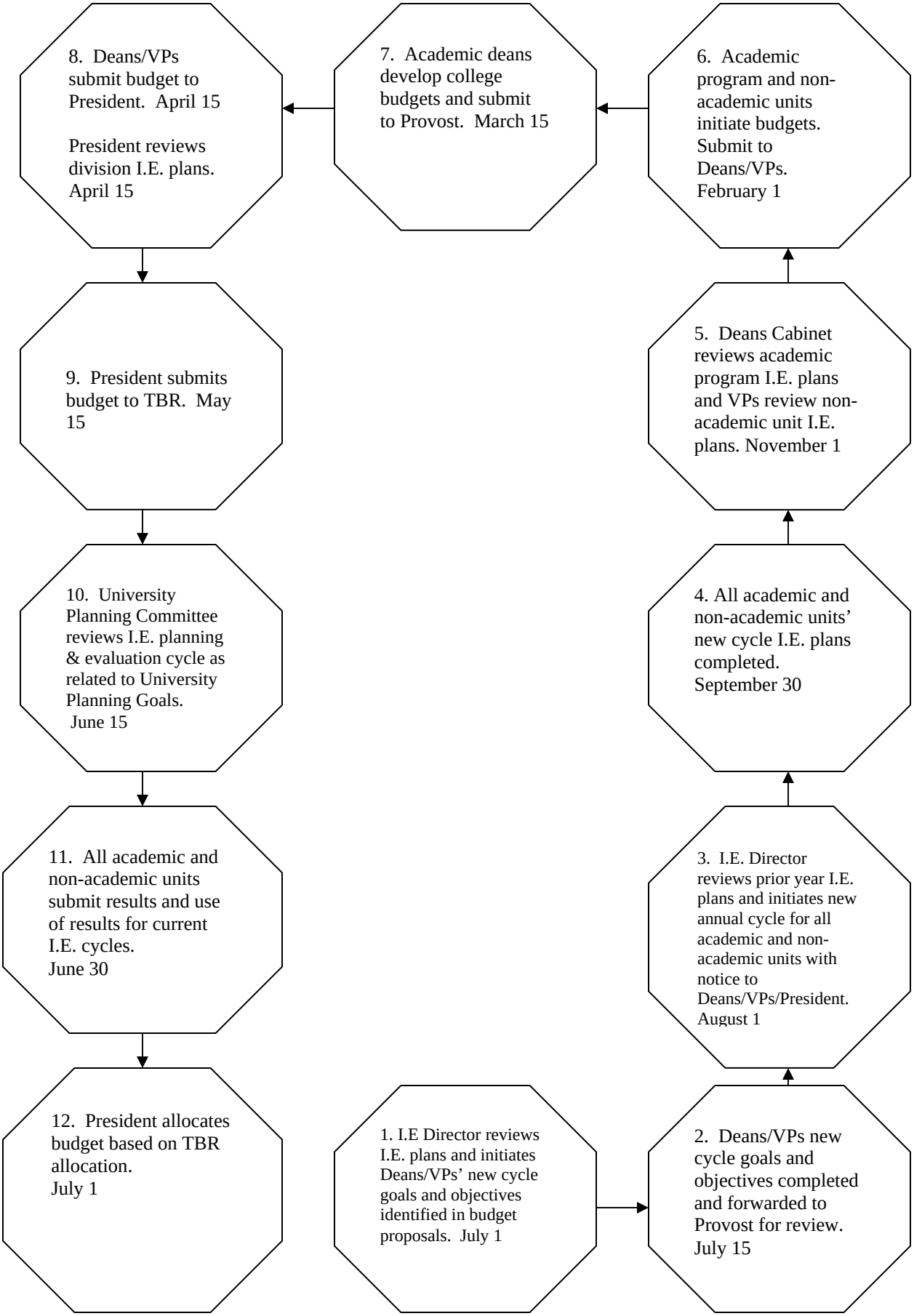I.E. Planning Cycle Linked to Budget