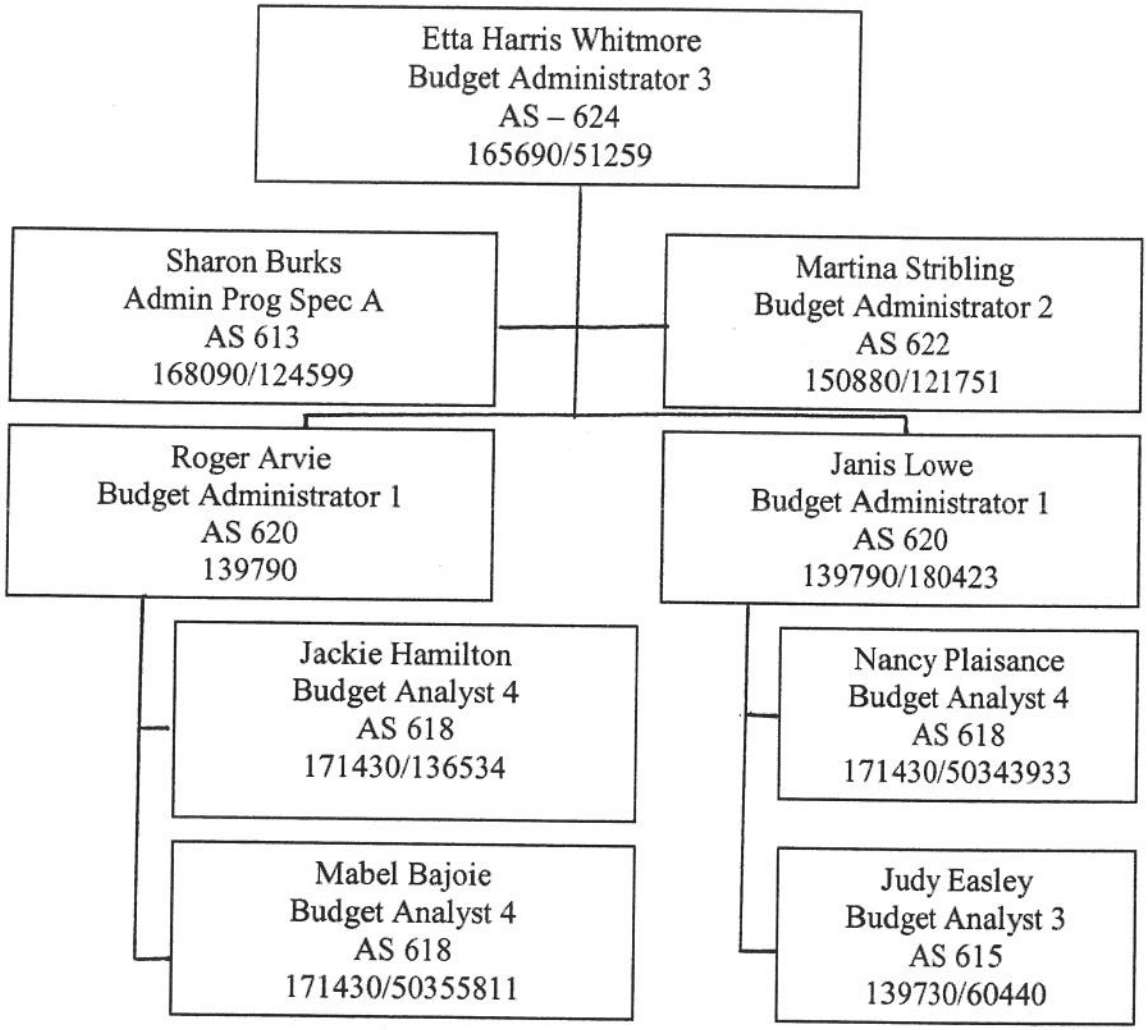Budget Division