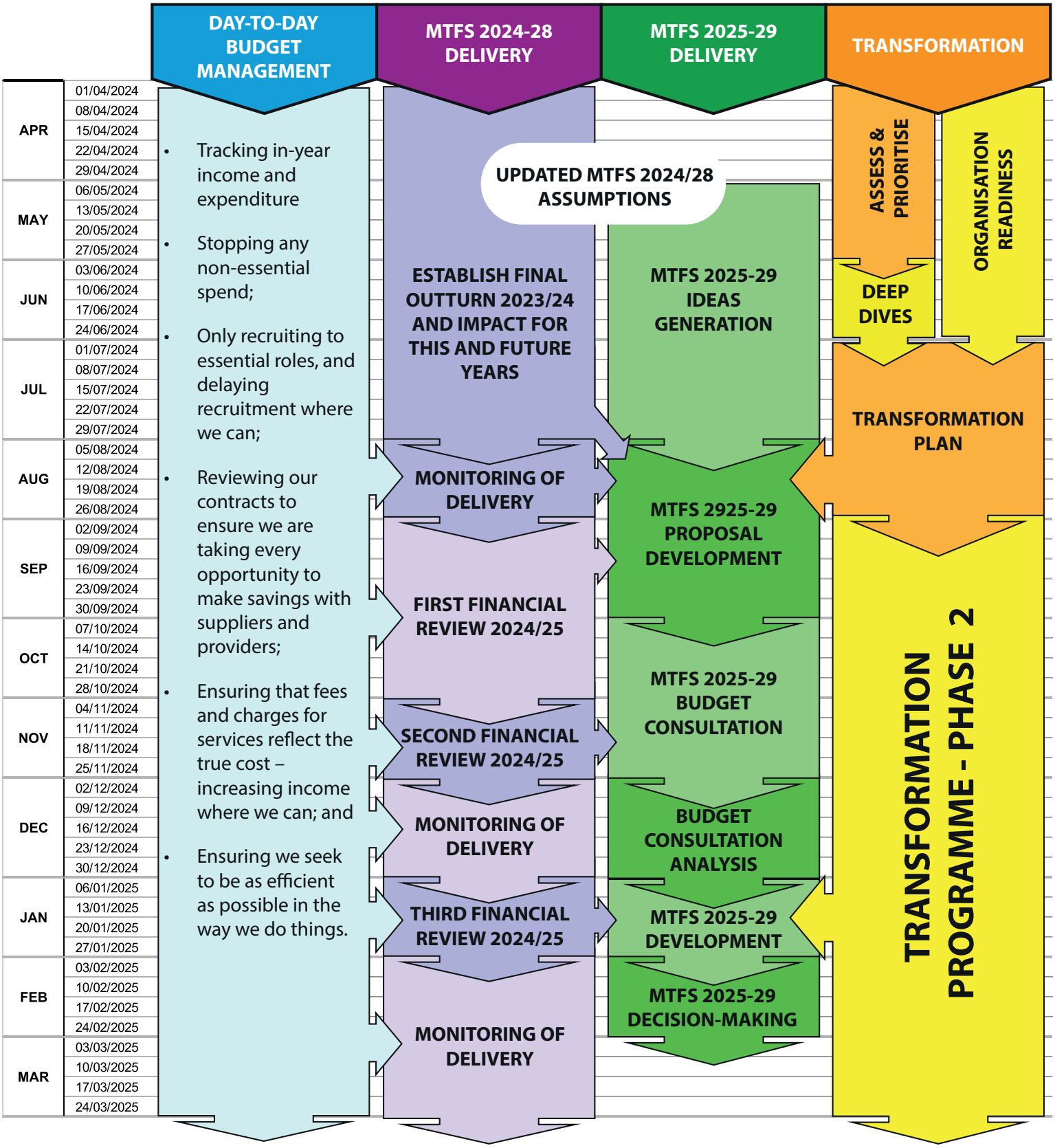Budget setting and transformation - combined timeline