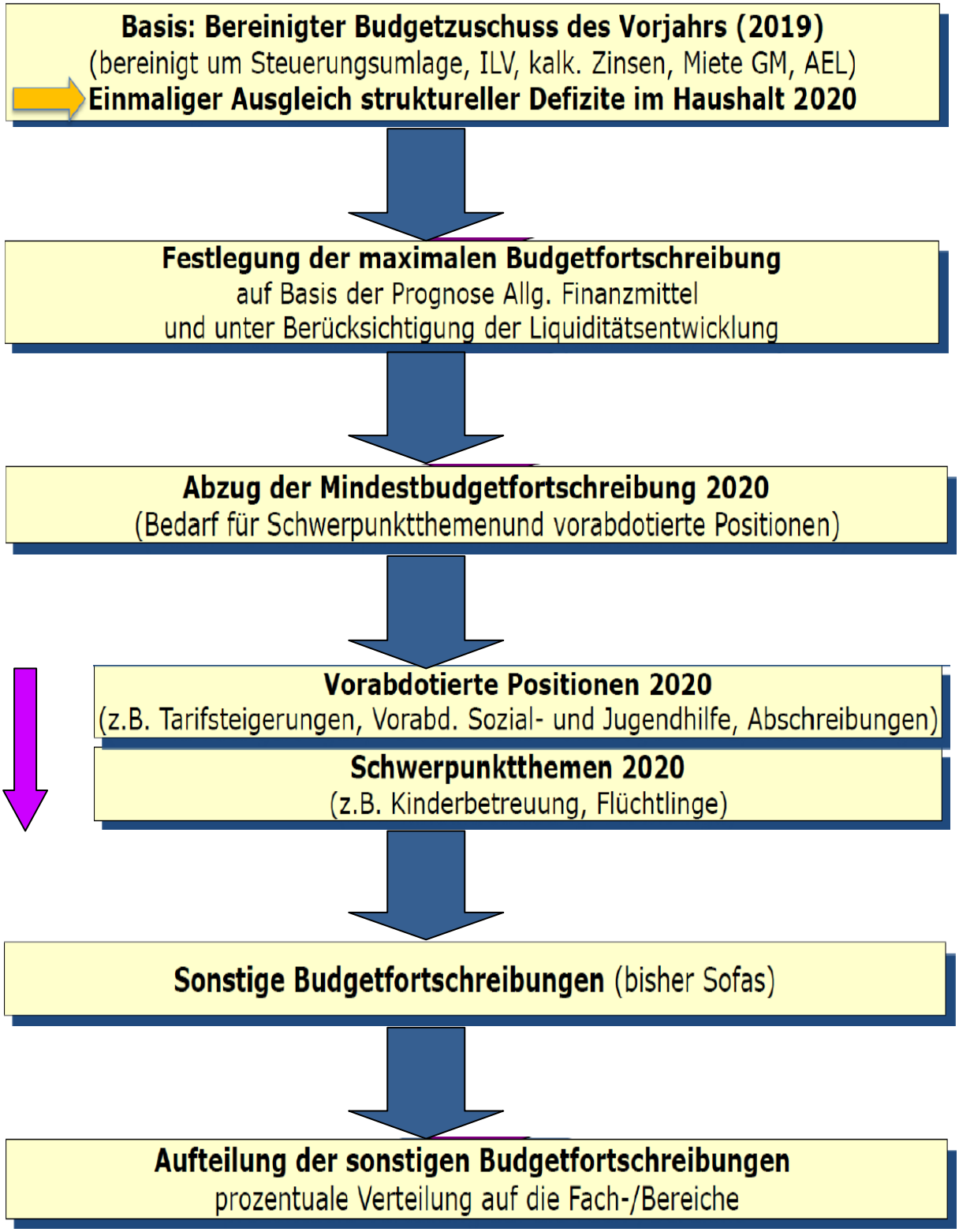Neues Verfahren zur Haushaltsplanaufstellung