```sql
-- Preparing the stage tables used in the INSERT/UPDATE/DELETE &
MERGE modules
CREATE TABLE finance_payroll.trans_staging_1 AS
finance_payroll.fin_trans WITH NO DATA
;
INSERT INTO finance_payroll.trans_staging_1
SELECT -- new rows -> insert
    Trans_Id + 4000000 AS trans_id,
    Account_Id,
    Add_Months(Trans_Date, 36) AS trans_date,
    Amount,
    Balance,
    Trans_Type,
    Operation,
    Category,
    Other_Bank_Id,
    Other_Account_Id
FROM finance_payroll.fin_trans
WHERE trans_id < 500000
;INSERT INTO finance_payroll.trans_staging_1
SELECT -- existing rows -> update
    Trans_Id,
    Account_Id,
    Trans_Date,
    Amount * 1.5 AS amount,
    Balance,
    Trans_Type,
    Operation,
    Category,
    Other_Bank_Id,
    Other_Account_Id
FROM finance_payroll.fin_trans
WHERE trans_id BETWEEN 500000 AND 1000000
;

CREATE TABLE finance_payroll.trans_staging_2 AS
finance_payroll.fin_trans WITH NO DATA
;
INSERT finance_payroll.trans_staging_2
SELECT -- new rows -> insert
    Trans_Id + 4000000 AS trans_id,
    Account_Id,
    Add_Months(Trans_Date, 36) AS trans_date,
    Amount,
    Balance,
    Trans_Type,
    Operation,
    Category,
    Other_Bank_Id,
    Other_Account_Id
```

```sql
FROM finance_payroll.fin_trans
WHERE trans_id BETWEEN 1000000 AND 3000000
;INSERT INTO finance_payroll.trans_staging_2
SELECT -- existing rows -> update
    Trans_Id,
    Account_Id,
    Trans_Date,
    Amount * 1.5 AS amount,
    Balance,
    Trans_Type,
    Operation,
    Category,
    Other_Bank_Id,
    Other_Account_Id
FROM finance_payroll.fin_trans
WHERE trans_id > 3000000
;
```