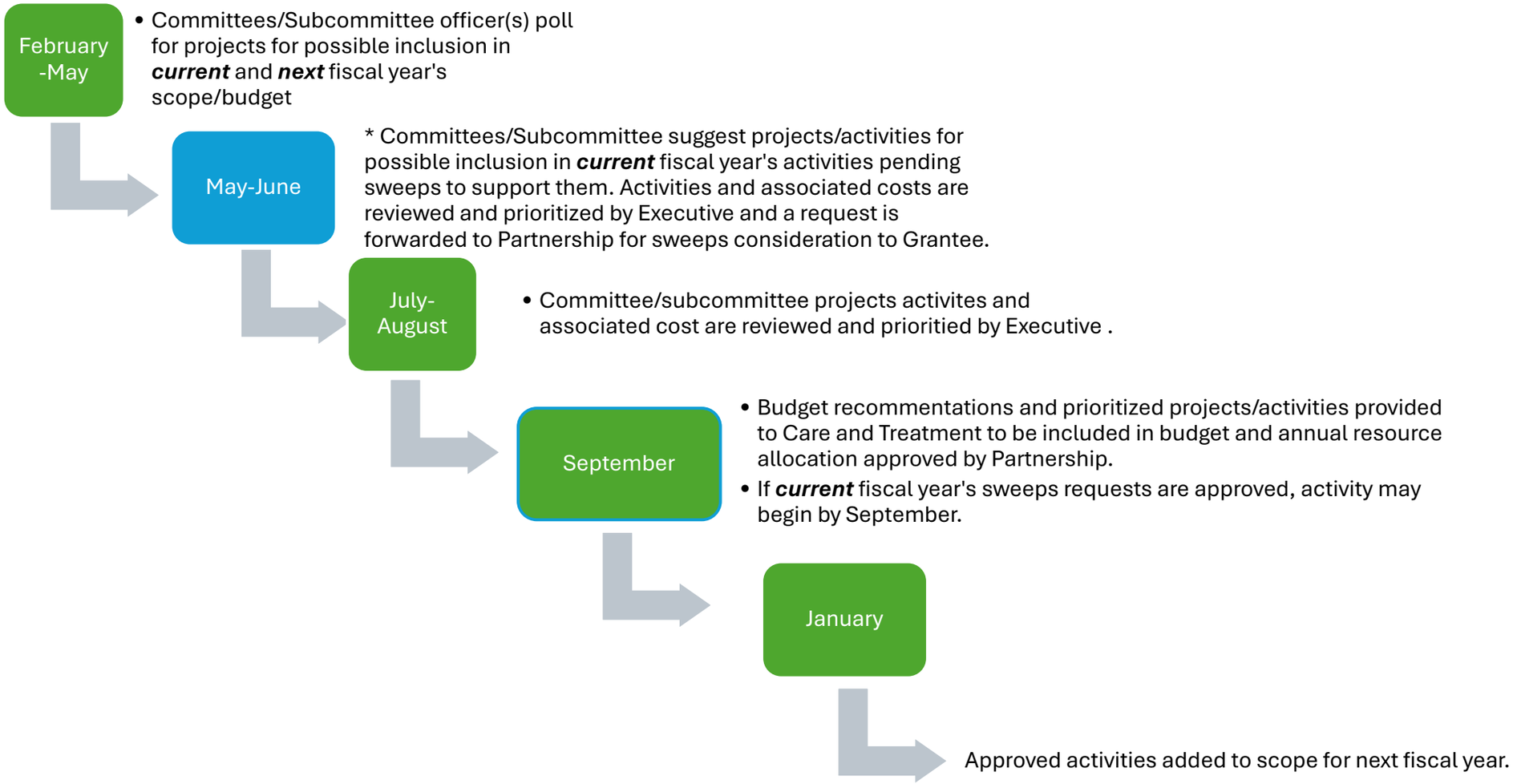PROPSED Flow Chart of Budget Review