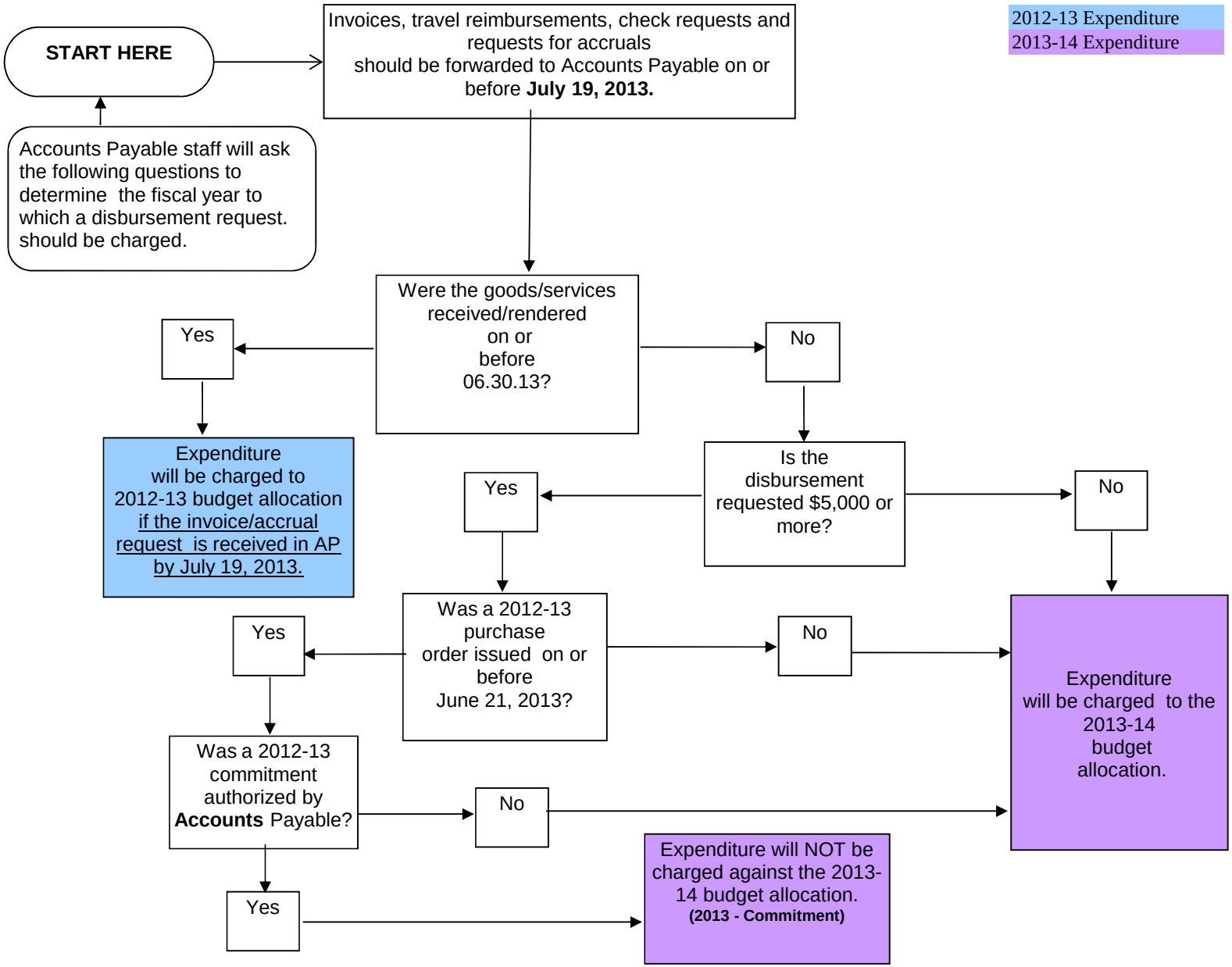DECISION FLOWCHART FOR FISCAL YEAR EXPENDITURE ALLOCATION