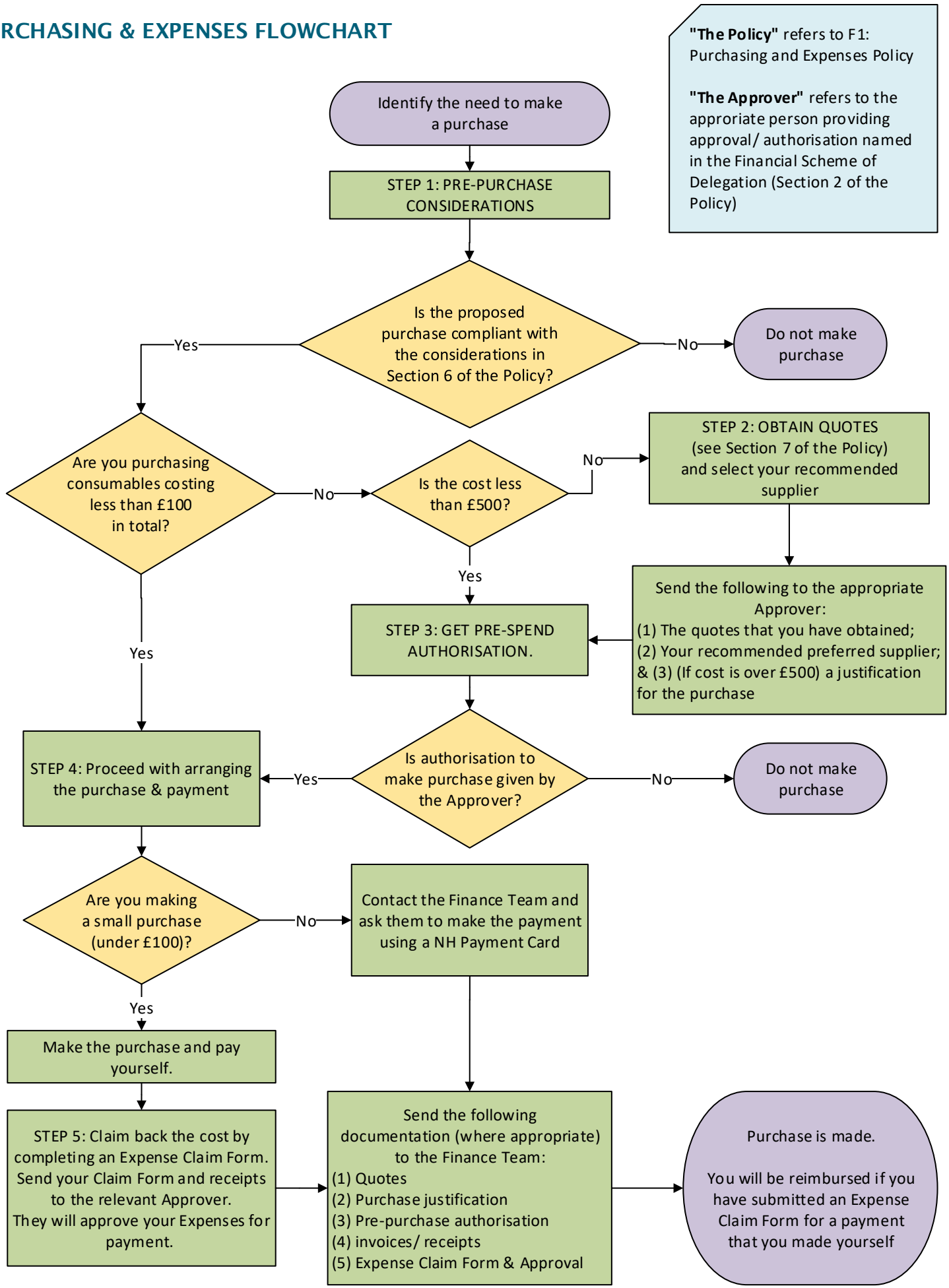PURCHASING & EXPENSES FLOWCHART