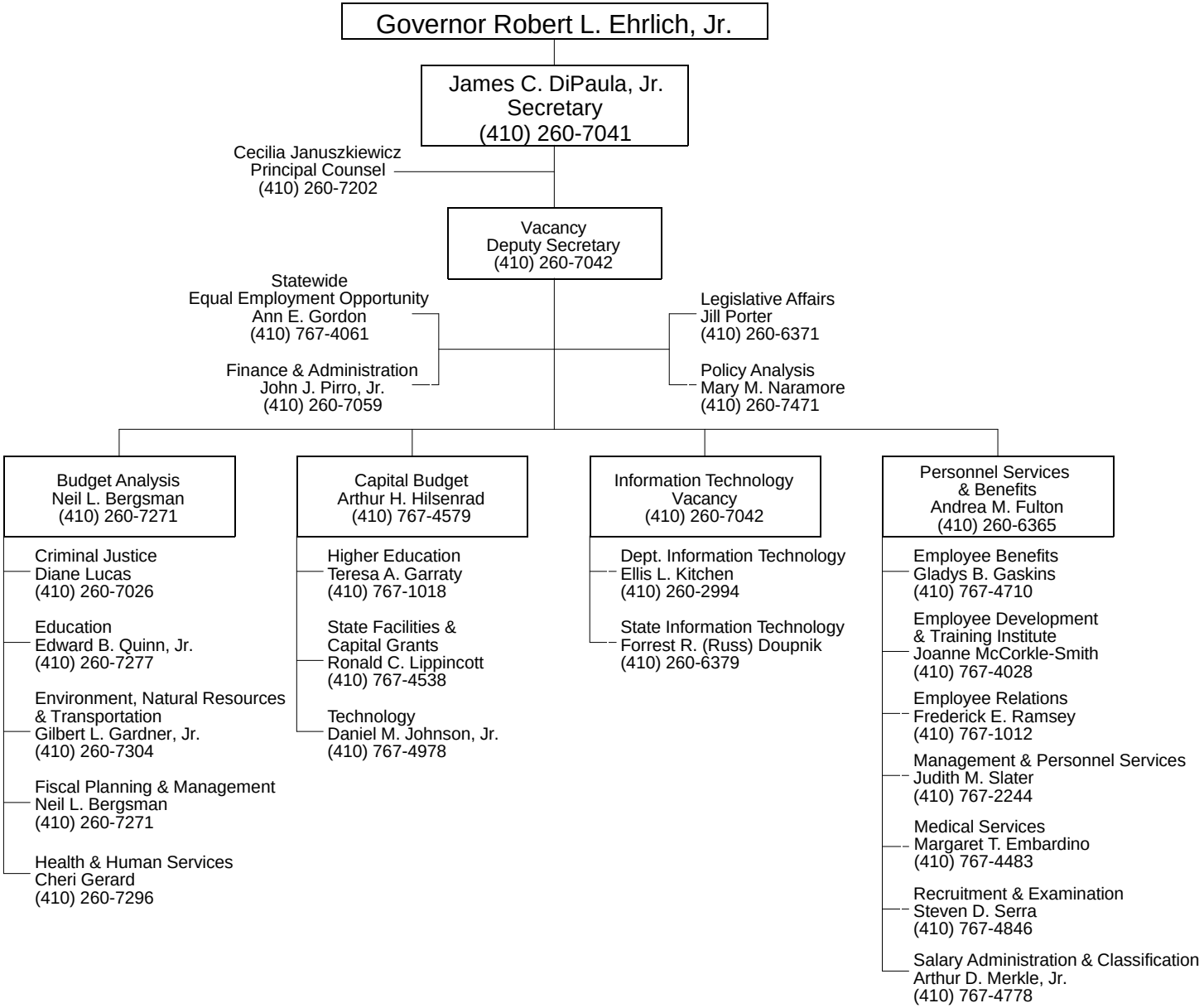DEPARTMENT OF BUDGET & MANAGEMENT