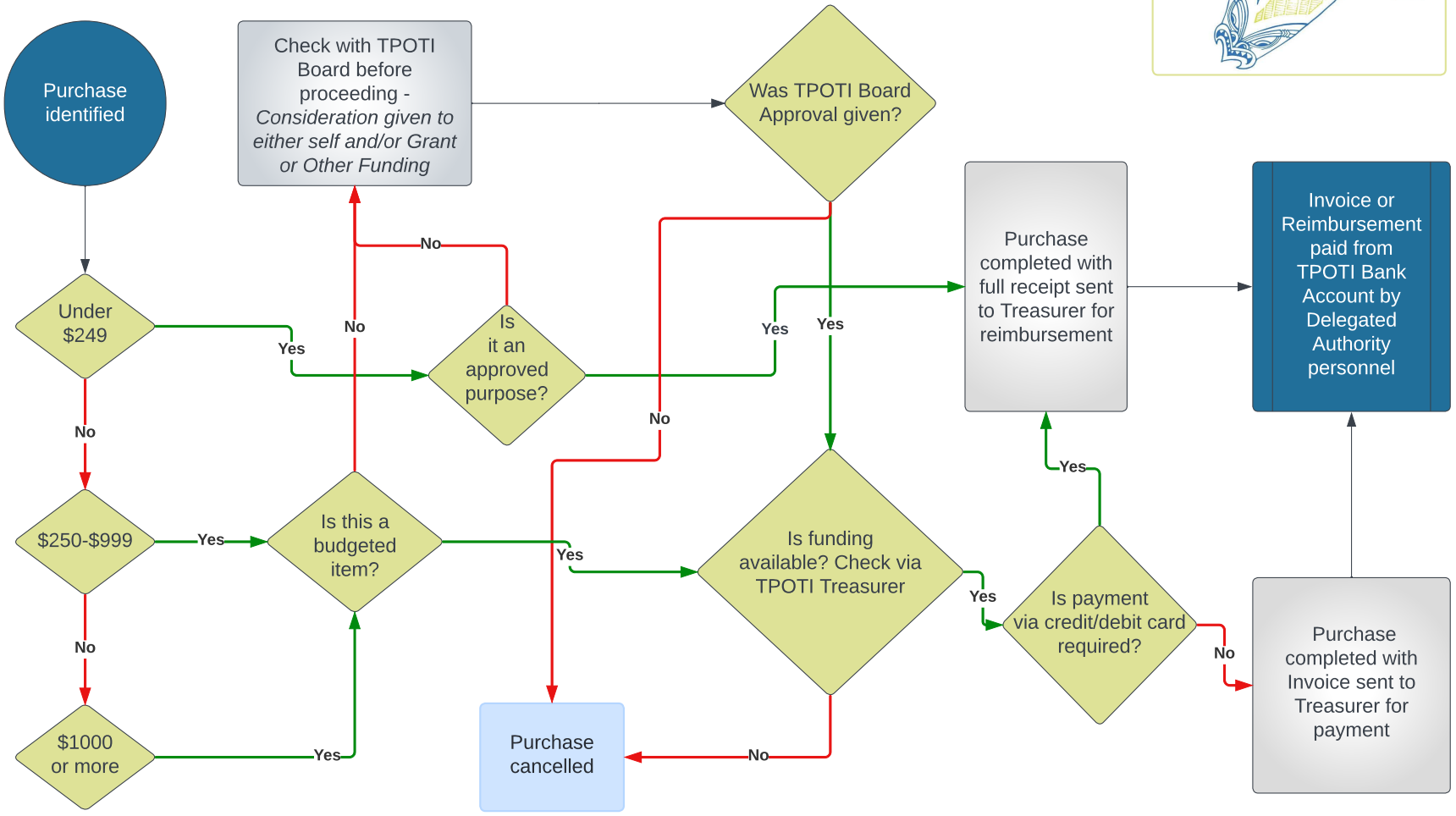TPOTI Expenditure Process