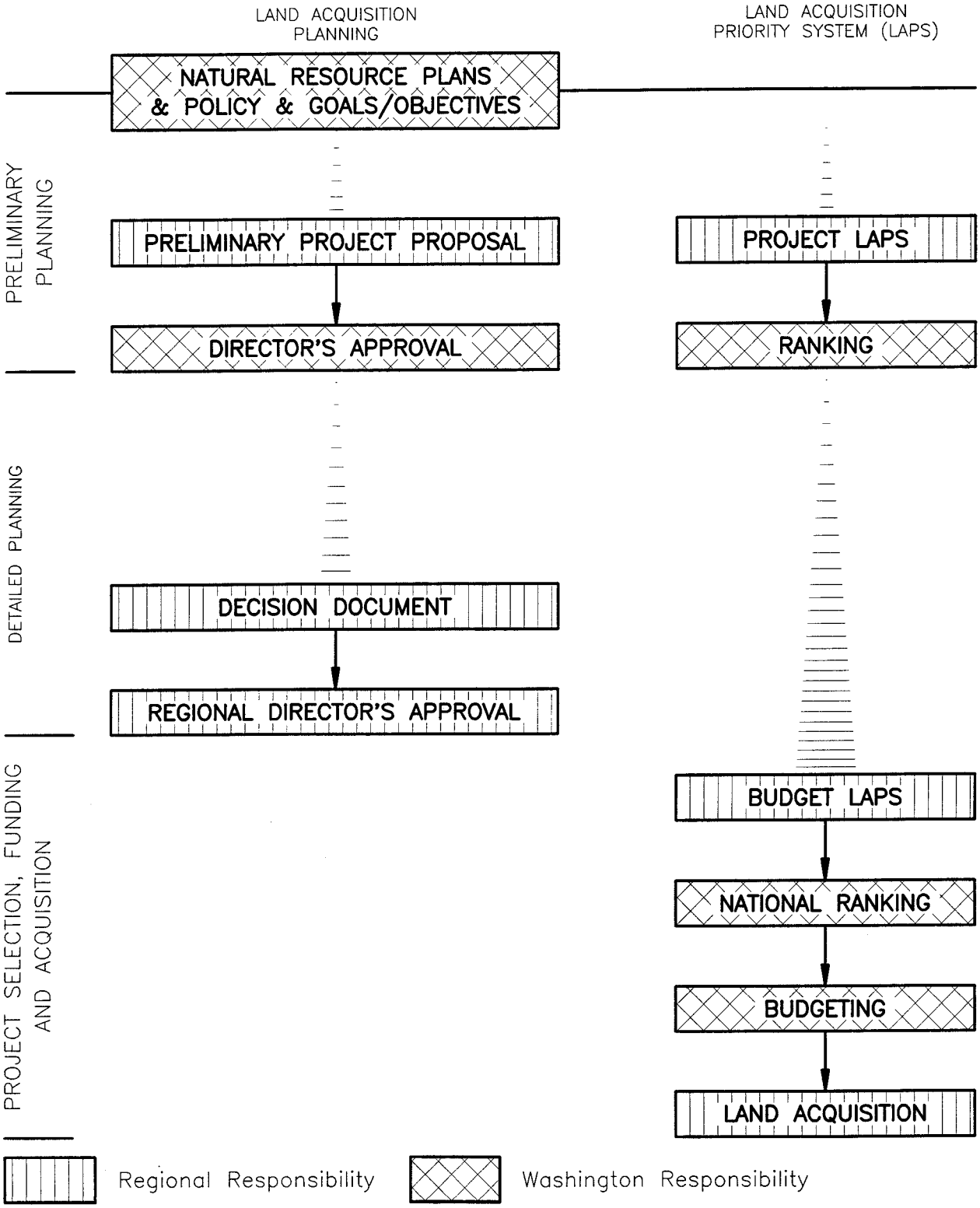Land Acquisition Planning, Approval and Budgeting Process