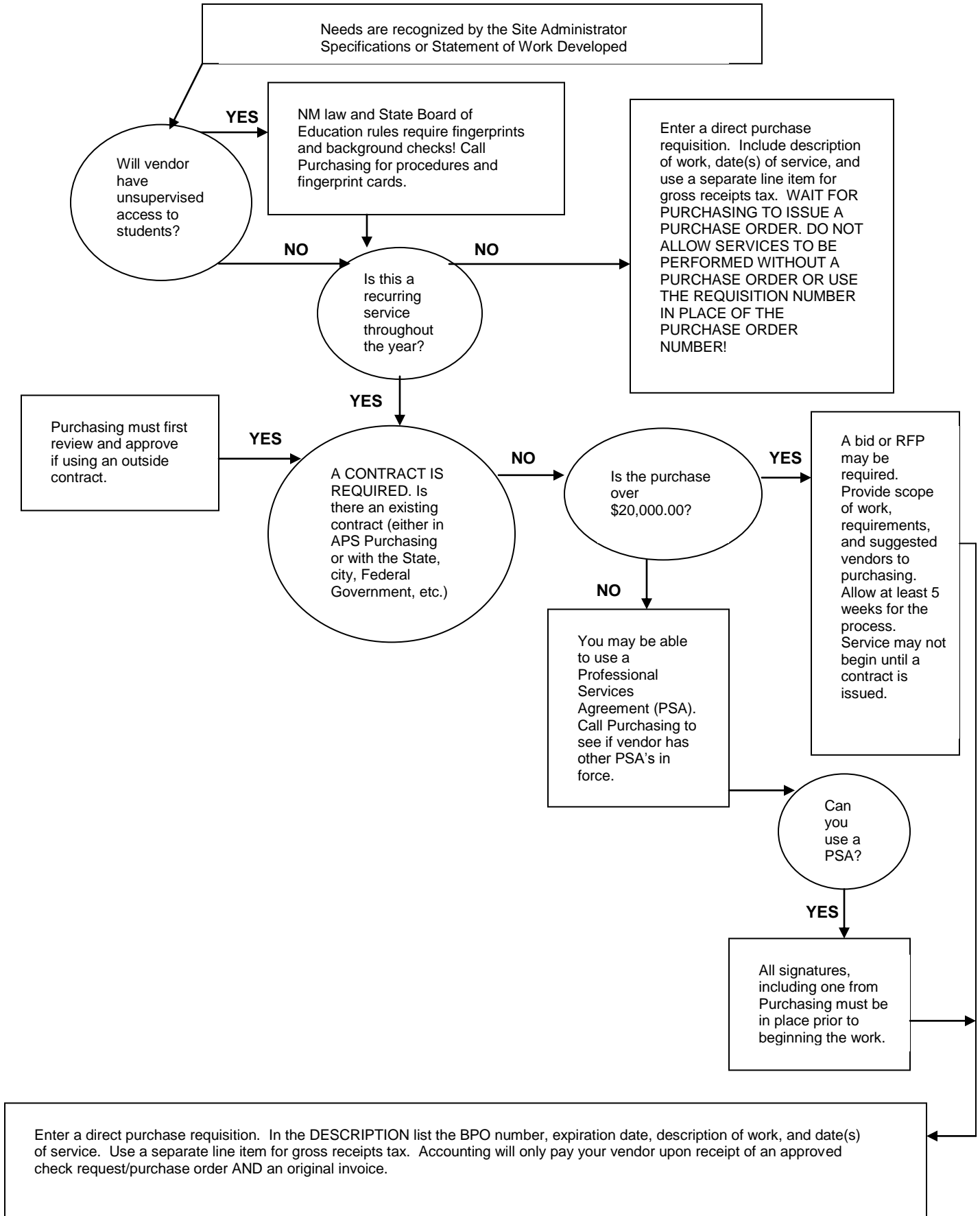


APS PROCUREMENT PROCESS FLOWCHART (SERVICES)



APS MUST PAY GROSS RECEIPTS TAX ON SERVICES unless vendor is tax-exempt (UNM, charitable organizations, etc.) Documentation may be required.