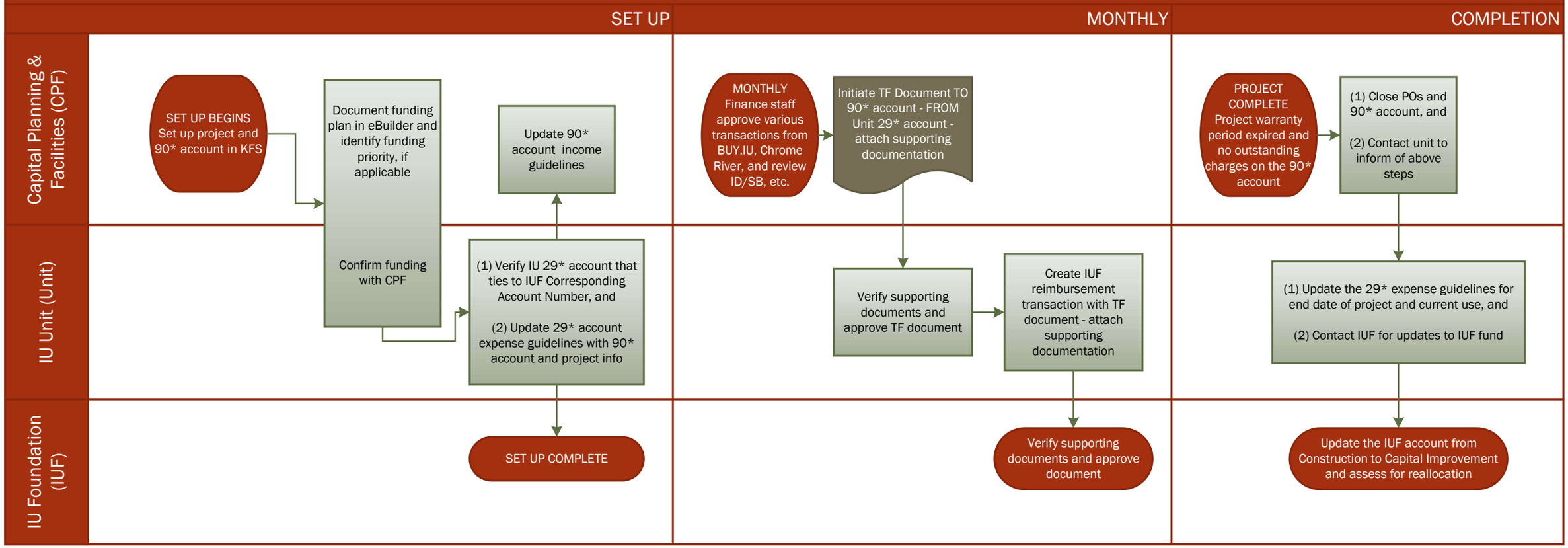Construction Accounting Process for Capital Gifts from IUF