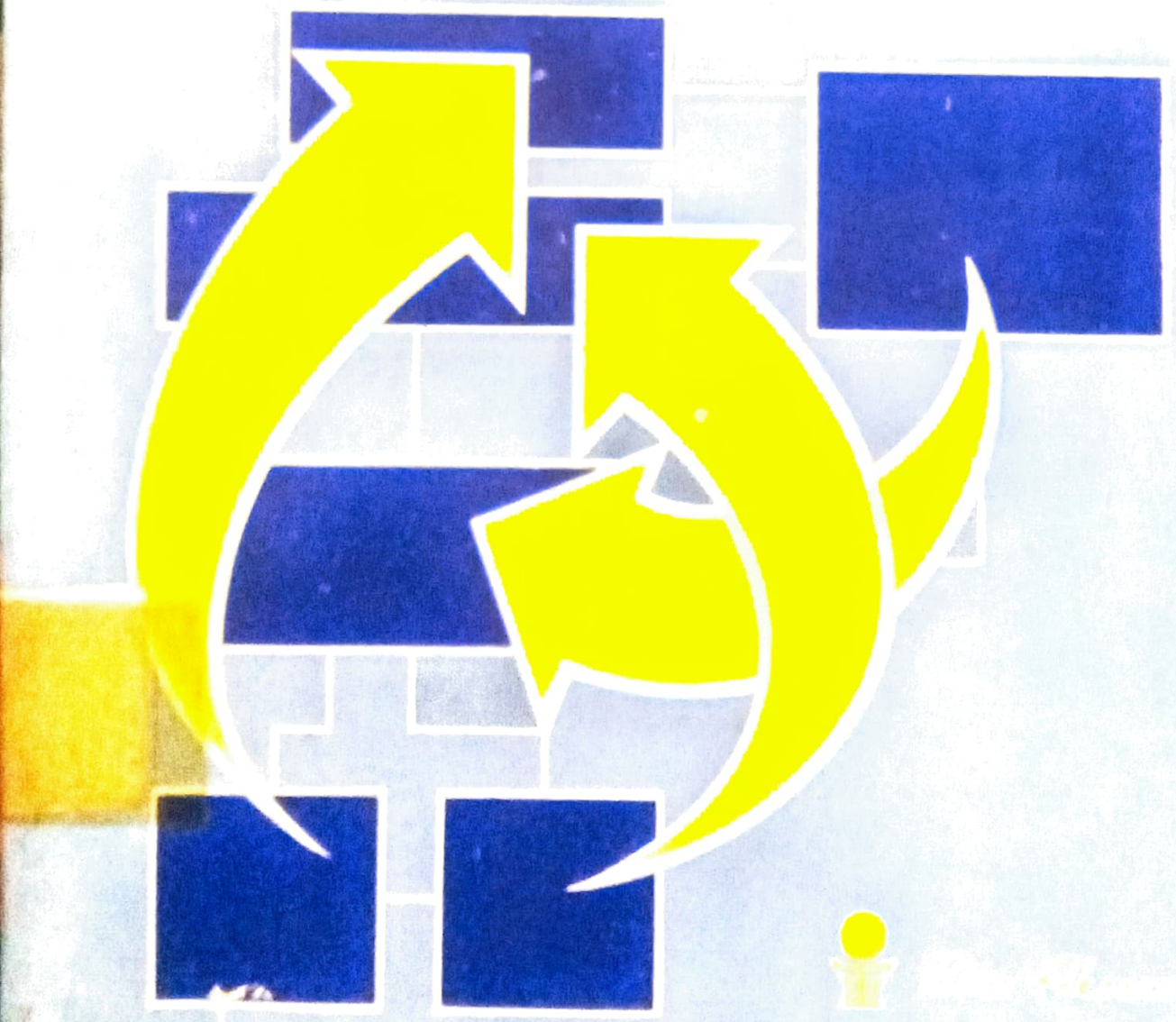PRAKTEK PENYELENGGARAAN PEMERINTAHAN DI DAERAH