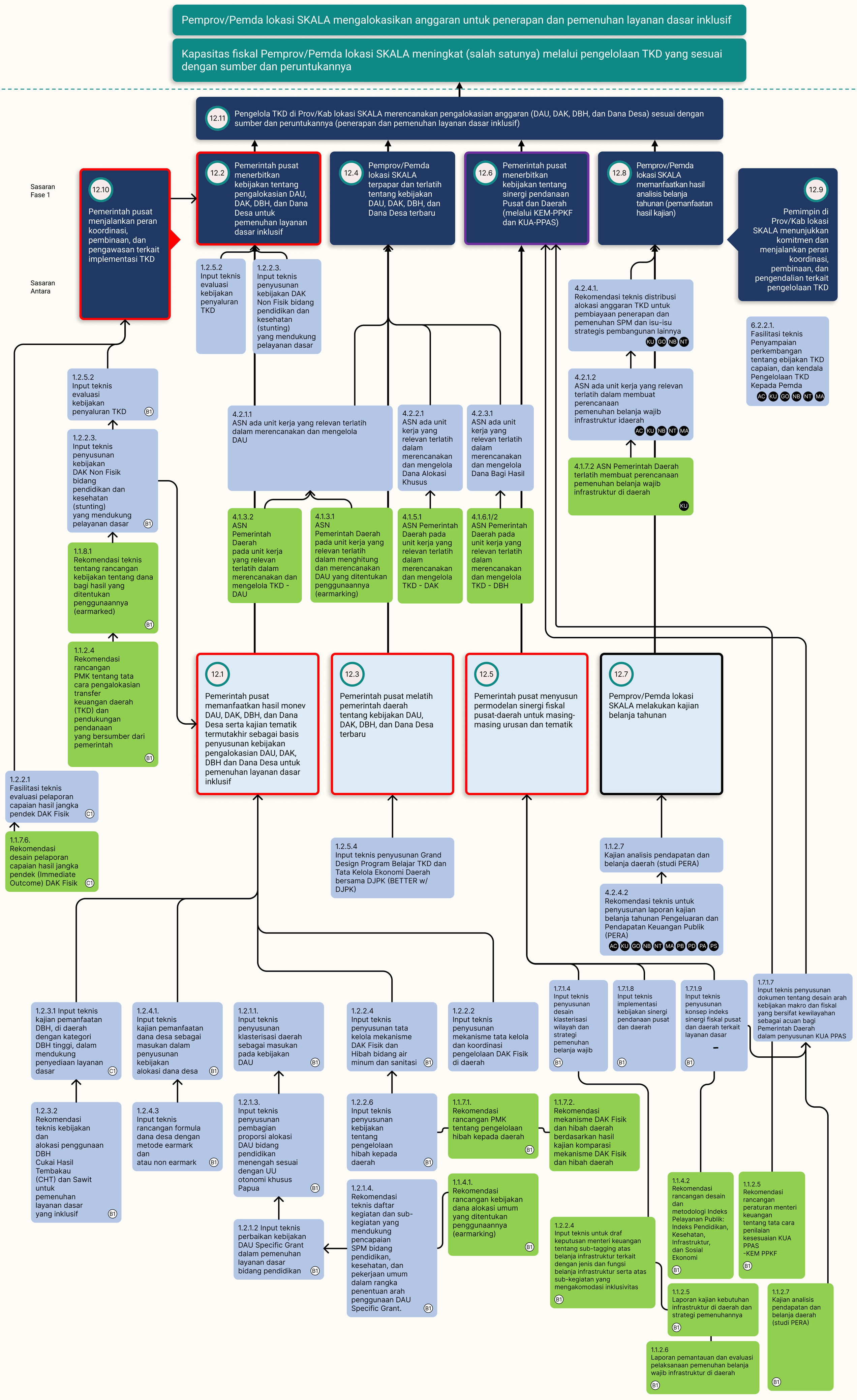# TAP 12 Transfer ke Daerah (TKD)