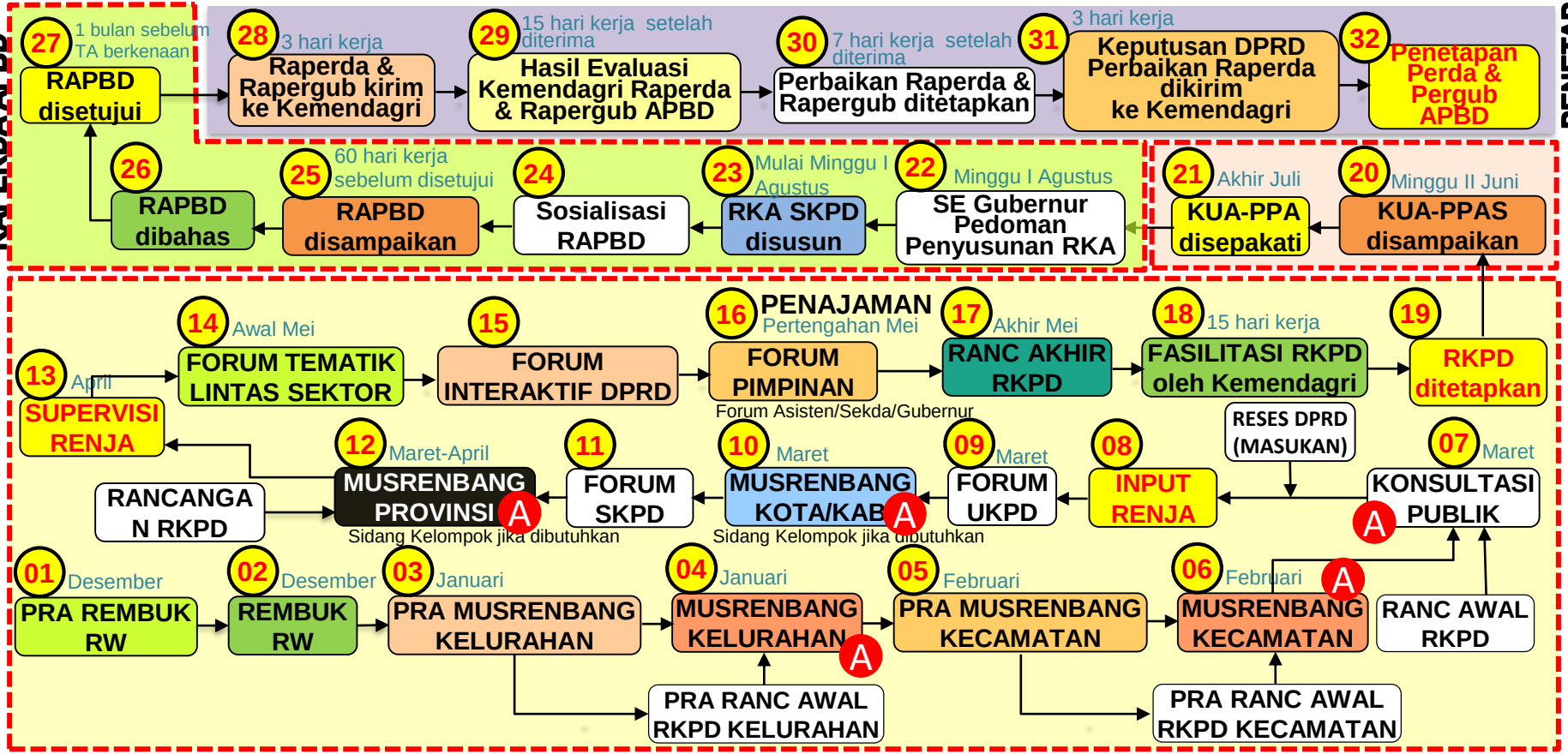MEKANISME PENYUSUNAN APBD